File No. 280-04

Serial Nos. 1, 3

1906.7

GENERAL AND REVENUE SECRETARIAT.

(Pol. Fin.) P 249

Part A: Manuscript
for

February 1907.

Serial Nos. 1, 55 to 57.

Progress of Revenue & Expenditure in the State during the decade ending with 1903-4

Submits a note on the finances of the Mysore State for the ten years from 1894-5 to 1903-04 & requests that if the note is printed by G.P.O. a few copies may be furnished him

Letter no 6805 of 17.5.05 referred to by the Comptroller has been submitted to the Dewan Sahib in connection with draft rules modifying the Savings Bank Rules.

submitted to Dewan

Subs
dtd 24.10.05
BK
sheet

Submitted to the Dewan Sahib

Extract from the Proceedings of the 154th Meeting of the Council of His Highness the Maharaja, held at Bangalore on the 5th December 1906.

III. Subject--(Clause iii, viii , & xi of the Schedule).

The Comptroller's review of the Progress of Revenue and Expenditure of Mysore from 1894-95 to 1903-04.

O p i n i o n.

The above report was considered in Council, in consultation with the Comptroller, who was present by request at the discussions. The following are the views of the Council on each of the important points raised in the report:-

Sl. No.	No. of para of the Review	Point.	Remarks.
	12.	The increase in Land Revenue is not commensurate with the expenditure on Irrigation.	This may be considered along with the report of the Committee which has been recently appointed to consider the question of maintenance of capital and revenue accounts in connection with irrigation works in the State.
2.	13.	The increase of revenue obtained from the progress of settlements in the decade should be ascertained.	This should be done.
		If the increase of 1¾ lakhs under "Remuneration to Shanbhogs" is due to resumption of service lands. it should be ascertained whether there is any corresponding increase on the revenue side.	The increase referred to is not due wholly or even chiefly to this cause. There are two other causes. - 1) The introduction of new settlements and the sanction of remuneration to village servants in places newly settled Periodical revision of remuneration (once in ten years) proportionately with the increase of revenue in settled Taluks.
		The increase in expenditure under "Forests" has been about 33 against an increase in revenue of less than 19%.	The matter will be enquired into by the Retrenchment Committee in connection with the Forest Department.
		The increase in expenditure under "Excise" has been very larg being 89 % against 61 in Madras.	This is now being dealt with by the Retrenchment Committee; and it is expected that their recommendations will result in an appreciable reduction of expenditure.
		The "cartage of liquor" may be included in the price of liquor and realised from the licensees.	A reference has been made on this point to the Excise Commissioner, and the matter will be considered on receipt of his reply.
		The retrogressive tendency of Stamp revenue requires investigation.	The matter is under consideration.

	The revenue from "Registration" is not as large as that of British Provinces of about the area and population of Mysore	Orders have already been issued providing, among other things, for a revision of the fees for searches, calculated to yield an increased revenue of Rs.8,000 to Government.
9. 28 and 29.	The expenditure under "Registration" has overgrown the Revenue increase. The establishment of the Registration Department is very liberal as compared with that in Berar.	This has been disposed of and the cost of the Registration Department retrenched to the extent of over Rs.8,000 per annum.
	The interest on amount spent on Cauveri Power Scheme should be credited to ordinary revenues by debit to the Revenue account of Cauveri Power Scheme.	This is purely an account question which the Comptroller may himself deal with; and no orders are required.
10. 34 and 67.	As compared with similar Provinces in British India, the administrative machinery in very elaborate.	that this must be so from the nature of the case, Mysore being a separate Native State with a complete and self-contained machinery for its administration and that his object has not to question this but merely to draw attention to the fact. (Vide sub para (2) of para 67 of his review
	Stationery and Printing should be shown as a separate head in the accounts.	This has been given effect to.
	Tour charges should not be shown under "Miscellaneous" but under General Administration.	This has also been given effect to.
	The receipts under "Law and Justice" shows signs of shrinkage and are proportionately smaller in Mysore than in British India.	A reference will be made to the Chief Court, bringing the Comptroller's remarks to its notice; and the views of the Judges elicited as to the reason for the shrinkage.

14.'37 and 38. The cost of the administration of Justice is proportionately higher in Mysore than in British India.	Orders have been issued reducing the cost of Judicial administration by about Rs.51,000 per annum.
There has been no increase in the Revenue from Court fee stamps corresponding to the increase in the charges for Civil Justice.	This will also be communicated to the Chief Court for remarks.
The increase in expenditure on "Jails" in the decade has been 25% and it has to be considered whether this is justified by a corresponding increase in the Jail population and better sanitary regulations.	Under the consideration of the Retrenchment Committee.
Instead of spending the Mining revenue on ordinary expenditure of the Civil Administration which cannot be reduced in future. it would be a wiser policy to invest it in Railways, private estates, and the re-building of the famine reserve.	It is sufficient to treat this as a question of the form of accounts, and to arrange for the income and expenditure under ordinary and commercial services (including mines) being shown separately in the accounts. It is unnecessary to earmark the mining revenue as proposed. Vide point 27 infra.
There are no receipts under "Police" on account of fines and forfeitures.	These are included under "Law and Justice".
Expenditure on Police, Rs.180 per 1000 of population is possibly too high.	The Retrenchment Committee will deal with this point.
The expenditure on Education in Mysore is proportionately very much higher than that in any Province in British India.	Will be enquired into by the Retrenchment Committee.

In Mysore the Local and Muni cipal bodies do not bear their pr per share of education charges.

This is no doubt because Local and Municipal Boards here are poorer than elsewhere and cannot bear a larger share of the cost without affecting their efficiency in other respects.

There is a tendency to sanction under 'Muzrai' expenditure which is really not on bona fide public service. The distinction between public and quasi public or private object is not understood, and it is of the utmost importance that the principle laid down in clause 11 of Article 283, Civil Account Code, should be strictly followed.

The Government quite agree with the Comptroller, whose remarks are noted.

51. The expenditure under Medical has increased in the decade by 100 per cent and charges for Medical aid and sanitation which should be met from local taxation are met from General Revenues.

The matter will be considered by the Retrenchment Committee. The comparative poverty of local bodies in Mysore should also be borne in mind.

It is for consideration if a fixed share of the expenditure of the Geological Department should not be treated as paid on the collection of Mining revenue.

This is matter of accounts and may be given effect to. 75 per cent of the cost of the Department may be debited to mining revenue and the rest to General Revenues.

The expenditure in the Department of Agricultural Chemistry is heavy.

This is true; and paradoxical though it may appear, the only way of getting full value out of the Department is to spend more money on it, in the way of appointing a Director of Agriculture and in other ways, and thus make it more useful than it has hitherto been.

4.	The pension rules in Mysore are very liberal with the result that the pension charges are heavy.	The question of revising the Mysore Service Regulations should be taken up as a whole and considered by a representative committee. Vide Point 41
to 60.	Under Miscellaneous, expenditure on public service which should be recovered from Municipalities appears;	This is true as a general statement. But Government is committed to giving grants to the Trust Board, and in the present state of the finances of Municipal Boards, contributions have necessarily to be given to them, especially to the premier Municipalities of Bangalore and Mysore.
	and likewise charges not ordinarily admissible as bona fide public expenditure.	This also is true and will be restricted as far as possible
	The Cauveri Power Scheme accounts should be kept on commercial principles by charging on the expenditure side the interest on capital outlay, a proportionate share of the Secretariat and Account Office establishments and also the preliminary expenses, the cost of printing &c.,	This is an account question and may be settled between the Comptroller and the Department concerned.
	The head "Mining Royalty and Leases" may be removed from the group of "Principal heads of Revenue" and all receipts and expenditure including capital expenditure (Kolar Gold Fields Water Supply Project) connected with the Mines shown in a separate group.	This may be done. Vide Point 16.
and 68.	The growth of Revenue has not received the attention that it deserved.	Will be watched.
to 71.	The Secretariat menial establishment is very excessive.	A reduction of this is under the active consideration of the Retrenchment Committee.

The clerical establishments are on a liberal scale.	The Comptroller observes that this was only meant as a general remark and needs no particular action.
74. There is no strong and independent Finance Department.	This cannot be said of the Department under Mr.Basu. The present policy of Government is to pay all possible respect to the views of the Financial Advisor.
75. The spending officers do not understand the Budget rules and - the rules are not strictly applied.	An order explaining clearly the budget rules has recently been issued.
76 to 85. The need for a Financial Settlement.	Vide infra under Point 89.
87. A reserve of two-thirds of the Savings Banks liability should be kept.	Under recent altered conditions, after imposition of limits to individual deposits, a reserve of half is sufficient and to this the Comptroller also agrees.
88 to 91. Provision for famine insurance; a maximum reserve of 150 lakhs is necessary and this should be accumulated by an annual saving of Rs.8 lakhs.	The Comptroller has exaggerated not only the maximum amount required to combat a severe famine, but also the liability of the Mysore State to any such serious calamity. If the experience of the last 25 years is any guide, then Mysore may be confidently stated to be much less liable to famine than other parts of India of equal extent. Seasons which have brought severe distress or famine in their train in British India have passed off without entailing anything more than scarcity of a more or less severe type in Mysore. Moreover, a famine in these days is very different from what it was in 1876 & 1877, and is more easily kept under control. There is absolutely no reason to suppose that a famine, even a severe one, would at the present time, cost us a crore of rupees. A maximum of 50 lakhs to be accumulated by an annual saving of 2 lakhs is quite sufficient.

92. Form of investment of reserves. Half may be invested in sterling securities and half in rupee securities. Question not urgent.	The Comptroller will be requested to submit a case in proper form for going up with o the Government of India and he Secretary of State.
93 to 103. Provision for Railway construction. An annual reserve of Rs.5 lakhs on this account is necessary.	No annual reserve is necessary as there is no propect of our being able to raise a loan and there are no large works to be undertaken in the near future. The Durbar may have to spend about 21 lakhs for that portion of the Nanjangud Erode .ine which is within Mysore limits; but this will only be required after the inclusion of the work in the Railway Programme 3 or 4 years hence and can then be easily met from the balance at the credit of Govt:
e lakhs for special charges.	This may be deferred in view of more pressing demands. But in any case two lakhs may be regarded as a sufficient reserve.
106 to 111. Details of Financial Settlement.	The details of a Financial Settlement and the term for ~~what~~ which it should be tried in the first instance with a view to gaining practical experience of its operation are matters which require careful consideration at the time of framing the next year's Provincial Budget. In the meantime, the Comptroller has been requested to examine the budget figures for the current year in the light of the Financial Settlement proposed by him and submit the result for the consideration of Government.
Investment of a crore of rupees in private estates for the maintenance of the members of the Ruling Family.	This is not a practical proposal and does not require consideration.
117. The improvements on the Govt: of India Pay, Leave and Pension Regulations in the direction of	The Comptroller will be requested to draw up a note stating the lines on which the

41	117	liberality made by the Mysore Government are apparently unnecessary and there is possibility of effecting economies by making alterations in the Regulations suitable to the conditions of the Mysore Service.	existing Regulations may be altered. On receipt of this the matter will be referred to a representative committee as suggested by him.

Sd/- V.P. Madhava Rao,

Dewan of Mysore.

"Extract"

CS Balasundaramayya

Under Secretary to Government.

Submitted to His Highness.

I submit for approval an extract of Council proceedings containing the views of the Council on the several points raised in the Comptroller's Review of the progress of Revenue and Expenditure of Mysore for the ten years 1894-95 to 1903-04.

25/12/05

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Views of the Council on the points raised by the Comptroller in his Review of the Progress of Revenue and Expenditure of Mysore for ten years 1894-95 to 1903-04.

Order.

Approved

~~KRW~~

7/1/07

Dewan's order

To see for needful action

BG

GB

16/1/07

Order in acc: with the Council proceedings drafted, & submitted and approved by the Dewan

Please obtain 100 printed copies of the order, & submit very early

A copy will have then sent to the Residency with a covering letter, which please put up. 26.2.07

The Comptroller. No: H 6050 Dy 6.2.07.
passes orders on his Review of the progress of Revenue and Expenditure.
aft to the Residency is put up.

Secy).

26/2/07

26.2.07

To. The First Asst to the Hon'ble the Resident

no. Pol. 724 Dy 19.2.07.

Forwards copy of G.O. no. H.6050 Dy 6.2.07 (Sec. 53) states that copies of the Comptroller's Review are being printed & that the same will be sent when ready

From — The F.A. Resident

no. 2116 Dy 6-3-07

Acknowledges the receipt of Sec no. 56, and requests that the Resident may be awaited in due course with the final orders of the Durbar on the several questions contained in the Comptroller's Review which have either been referred or reserved for further consideration

H Br -

I do not know if I have already recorded a direction that letters have to be made to individual heads of depts (Surveyor, Chief Court), or in ordinal has reserved for such refs in the order on the Completion Settlement Report of Finances -

Please calendar this - Let me see any draft

A Copy of the order has to be sent to the Residency also

[illegible]

15.2.07

Early please
18
15/2/07

Submitted with drafts to:-

~~the Supt of Survey Settlement.~~
~~Registrar Chief Court.~~

orders are solicited as to whether references are to be made in respect of paras 2 and 20 of the Govt order.

Please send this along with the main file.

18
18.2.07

P.T.O.

G.R.S. 12]

General and Revenue Secretariat.

Gen Fin. File No. 180 of 1904.

Serial No.

1. Please put up a copy of the order appointing the committee and a draft sending an extract from Comptroller's Review para 12 for their information if it has not been already done.

2. No reference to the Survey commissia appears to be necessary. A communicatio on the point was received from them thro the Revenue Comr, and this was referred to th Retrenchment committee on 29-10-06. Since the replies received from the Revenue and Survey Comr may best be dealt with along with the report of the committee recently appointed, and adverted to above, the file may be kept in Suspense in the Revenue branch of the Secretariat, pending the receipt of the report of the committee.

3. In reply to this Office docket no: H. 2646 & 26-10-05, forwarding an extract of paras 36 to 38 of the Comptroller's Review, the Chief Court said in general terms that the fall in receipts in 1903-04 and 1904-05 wo attributed to general slackness of all busines owing to the decline of the coffee industry, that the judges are unable to suggest any other causes, and that the Court not having the detailed figures for British Provinces

for the past 2 years nor any knowledge of the causes of increase or decrease in the provinces no comparison is possible... This question was also discussed in the Retrenchment committee's preliminary memorandum sent to the Chief Court for opinion, and no recommendations were made in this connection. It is therefore doubtful what further action can be taken in the matter especially as orders are about to issue to secure proper supervision of stamp revenue administration. A communication has also been received from the Superintendent Stamp department, regarding the course of Stamp Revenue, which is also put up for information.

26.2.07

The file called for in para 1 of my note above is since received from the Chief Engineer, and a draft to the C.E in accordance with para 2 of the G.O. is put up —

There has been some delay in the disposal of this file as no reference to the appointment of the Committee was available in this office —

The Communication from the Resy acknowledging the receipt of the G.O.

Serial No.

... question has to be noted —

R.
22.3.07

1) Issue the copy to the Chief Engineer. A copy of the entire first order should be sent (if it has not been done already) to the Collector in his capacity of Secretary in the P.W. dept.

2) The file relating to the Ten years' Review should be closed with the Govt letter, which should be ... to the Collector for info.

3) ~~Separate~~ the matters referred for separate disposal should form the subject of separate files. The report that the views of the Surveyor as regards progress settlements, & those of the Chief (2) Conservator as regards forest receipts & stamp revenue, have been received by & considered by the Retrenchment Committee & the reason why Govt should not have the opportunity of considering them & passing orders on them, with reference to the G.O. of 6-2-07. Please

Done. 20/3

G.R.S. 12]
General and Revenue Secretariat.

File No. of 190

Serial No.

Attended to Ltd 26/3/07

Open separate files on each topic, with the available refs., and, after referring them to the administrative Branches concerned for opinion or remarks, let them be submitted to me for further action.

4) Para 20 of G.O., with copy and 4 copies of the Comptroller's Review should be communicated to the Surgical Sec?. Or rather, send the whole order, & draw his attention to para 20 & the Comptroller's remarks.

Attended to KS 26/3

5) Send copy of the G.O. to the Medical Sec?. ~~to invite his attention to para 20~~

Attended to: (4) KS 26/3

There has already been a good deal of delay - so prompt action is necessary - K 24/3/07

16 25/3/7

The above directions are attended to. Separate files are opened as ordered & references made to individual officers.

A copy of the Ten years Review should be submitted for in this file which may be closed

K.S. 26.3.07.

16 28.3.7

mr

CPH—10,000—18-1-07

Attended to KS 28/3/07

Submitted to His Highness.

I submit for perusal letter No.2116 dated 6th March 1907, from the First Assistant Resident, e pressing the interest with which the Hon'ble the Res dent has read the orders of the Durbar on the variou points raised in the Comptroller's Review of the pro gress of Revenue and Expenditure in Mysore for 10 years from 1894-95 to 1903-04.

5/4/1907

Record of Cases submitted for the Orders of His Highness the Maharaja.

Subject.

Residency letter on the perusal of the Durbar's proceedings on the Comptroller's review of the Progress of Revenue and Expenditure for ten years from 1894-95 to 03-04.

Order.

~~KRW~~

8/4/07

8/4/1907

8/4/07

15 11.4.07

) The ordinary expenditure during the last
decade has shown a tendency to increase
somewhat disproportionately to the ordinary
receipts. It is therefore very desirable to
institute an examination into the
progress of expenditure during this period
and to measure its growth against the
normal increase of revenue as also to
analyse it in its several branches in view
to ascertain how far the increase is normal
and is incurred in order to meet the requirements
of a progressive administration and how
far it is abnormal and due to special
causes.

) It is necessary to determine the
amount of cash balance required
to provide for the efficient working of
the administration. The minimum
which should be maintained through
the year has to be fixed and whether
the minimum thus fixed can be maintained
during December should also be ascertained

It is also a point of very great importance to find out if the Cash Balance on the 31st January, which we can expect to have with our present resources, will enable us to pay the first instalment of the subsidy falling due on that date and if not what arrangements should be made to provide for this payment.

The advisability of the re-imposition of a limit on the amount of individual deposits in the Govt Savings Banks and of the amount and form of the reserve necessary to provide for withdrawals which may reasonably be anticipated.

I am to request you to favour Govt with your opinion on these points.

Yours &c

Secretary

24.1.25

24.1.25

No. 994
BRA 153

Mysore Government,

Bangalore, Dated August 1905.

From

Rai N. G. Basu Bahadur, M.A.,
Comptroller to the Government of
H.H.the Maharaja of Mysore,
B a n g a l o r e.

B. K. Venkatavarada Iyengar, Esq.,
Secretary to the Government of
H.H.the Maharaja of Mysore,
General and Revenue Departments.

Sir,

With reference to para 7 of my letter No.6805 of the 17th May 1905, I have now the honour to submit a note on the financ of the Mysore State for the ten years from 18 request that if the note is printed by Government, a few spare copies may kindly be supplied to me.

I have the honor to be,

Sir,

Your most obedient servant,

N. G. Basu

Comptroller.

Review of the progress of Revenue and Expenditure of Mysore from 1894-5 to 1903-4.

In Government letter No.Fl:4628 Genl: Fin: 280 dated the 25th January 1905, the Comptroller was asked for his opinion on the following among other points :

"The ordinary expenditure during the last decade has "shown a tendency to increase somewhat disproportionately to "the ordinary receipts. It is therefore very desirable to "institute an examination into the progress of expenditure "during this period, and to measure its growth against the "normal increase of Revenue, as also to analyse it in its "several branches in view to ascertain how far the increase "is normal and is incurred in order to meet the needs of a "progressive administration and how far it is abnormal and is "due to special causes".

Before taking up the detailed examination of the figures, it is necessary to review the broad features of the accounts of the ten years and for this purpose I annex a Statement A giving an abstract of the Net Revenue and Expenditure for the years from 1894-5 to 1903-4. The statement gives in separate lines for each of the ten years, the Net Civil Revenue (Excluding Mining Royalty), the net Civil Expenditure, the Palace Civil List and Pensions to the ~~Royal~~ Ruling Family, the expenditure on Army and Defence, the net charges on the Revenues on account of the Railway undertakings, and also the special Receipts and charges connected with the Gold Mines.

The statement shows that in 1894-5 and 1895-6, the position was one of a surplus of Ordinary Revenues of about 10 to 12 lakhs which with the Mining Royalty gave a total surplus of well above 20 lakhs.

In 1896-7, the subsidy to the British Government was raise by 10½ lakhs and the position was converted into one of practical equilibrium between Ordinary Revenue ~~Revenue~~ & Expenditure, but the Mining Royalty of over 10 lakhs still gave a surplus of that magnitude in the total of the accounts.

In 1897-8, there was no improvement in Revenue but expenditure in all branches kept on growing, and more than half the Mining Revenue was absorbed to produce equilibrium in the Ordinary account; the total account surplus amounted to 5½ lakhs only.

Thus 1895-6 was the last year in which there was a surplus of Ordinary Revenues and 1897-8 the last, in which the total expenditure of Government could be kept within the total Revenue from all sources.

In 1898-9, plague appeared in a virulent form for the first time and there was a loss of Revenue of about 10 lakhs, and 7½ lakhs had to be spent on preventive measures. A sum of about 5½ lakhs was paid out on the Damodar Dass Charities and the Public Works Expenditure including Sanitary Works had to be raised by about 6 lakhs. The final result was the huge deficit of 36½ lakhs on the Ordinary account which was reduced to about 25 lak in the total account.

From 1899-1900 to 1903-4, direct plague expenditure steadily diminished till it reached about 1½ lakhs in 1903-4. But meanwhile the normal expenditure continued overstepping the bounds of the normal revenues and the ordinary deficiency in 1901-2 stood at about 6½ lakhs. In the two preceding years, the actual deficiency was much larger because about 10 lakhs were spent on Royal Marriages and about 25 lakhs were set aside to form a Sinking Fund for the repayment of the Railway Sterling Loan.

The year 1902-3 was the year of the Delhi Durbar and the Installation of the Maharajah, which together cost in that year about 8 lakhs, and the deficit in the Ordinary Revenues, of 6½ lakhs in 1901-2 was just raised to 15 lakhs in that year. In 1902-3 there was for the first time a net receipt on the Cauver

Power Account which left a small Surplus on the total account of about 4 lakhs.

In 1903-4, the ordinary Civil expenditure was kept well in hand, but the Palace grant was increased by 2 lakhs, the Kolar Gold Field Water Works cost about 11 lakhs, the Delhi Durbar left a further legacy of over 2 lakhs, Grants to Municipalities for City Improvement took away about 5¾ lakhs and 1¾ lakhs were paid on account of Victoria Memorial and other Memorial Funds. With the special additional expenditure of 20 lakhs, the Ordinary account closed with a deficit of 27½ lakhs. The large receipt of over 23 lakhs from the Mines and the Cauvery Power reduced the deficit on the total account to about 4½ lakhs.

We are now in a position to compare the year 1894-5 with 1903-4.

The total Ordinary Revenue in 1903-4 amounted to 163½ lakhs against 158½ lakhs in 1894-5, giving an increase of 5 lakhs. Allowing for falling off in Revenue in 1903-4 due to temporary causes, the normal growth of the Revenue may be taken at 10 lakhs during the decade.

The total ordinary expenditure in 1903-4 amounted to 191 lakhs against 149 lakhs in 1894-5, an increase in the decade of no less than 42 lakhs. This amount includes non-recurring expenditure to the extent of about 15 lakhs, so that the growth in the normal expenditure is no less than 27 lakhs. This excess is distributed as follows.-

	Increase in lakhs.
Civil Expenditure	18¾
Palace Civil List & Pensions of the Royal Family.. ...	4½
Army and Defence	13½
	36
Deduct Reduction in Railway charges...	9
Net Increase...	27

As the Railway account really forms what is usually known as a "Commercial Service", it may, for the present, be left out of consideration. After this omission, we get an increase in the standard of expenditure in the last decade of 36 lakhs against an increase in the standard of Ordinary Revenues, in the same period of 10 only. The increase in the subsidy to the British Government has really been met by the assured surplus of Ordinary Revenues in 1895-6, the growth of the Palace charges is more than covered by the improvement in the Railway Revenue account; thus the Ordinary Civil expenditure not only ran away with the whole of the improvement in Ordinary Revenues but left a big gap to be filled up by increase of Taxation or Retrenchment in Expenditure. This was a sufficiently serious state of affairs to have attracted the attention of Government and fully justifies the call for a special examination.

The details by services of the standards of net ordinary Revenue & Expenditure in 1903-4, stated in lump in the preceding paragraphs are given in separate statements marked B & C. The growth of Revenue & Expenditure under the important heads may be stated as follows in the form of percentages.

REVENUE.

Heads of Revenue or Expenditure.	1894-5 (In thousands of rupees).	1903-4 (In thousands of rupees)	Increase (In thousands of rupees)	Percentage of increase.
Land Revenue	95,44	99,44	4,00	4
Forest	13,80	15,95	2,15	15
Excise	31,88	36,98	5,10	16
Registration	,96	1,12	,16	16
Other Heads	16,15	15,18	-,97	"
	158,23	168,67	10,44	6½
Expenditure				
Land Revenue	7,42	9,52	2,10	28
Forests	4,65	5,23	,58	13
Excise	1,96	3,28	1,32	67
Registration	,50	,81	,31	62

Heads of Revenue or Expenditure	1894-5 (In thousands of Rupees)	1903-04 (In thousands of Rupees)	Increase (In thousands of Rs.)	Percentage of increase
Palace &c.,	14.00	18.40	4.40	31½
General Administration	6.06	7.57	1.51	25
Law & Justice	7.94	9.32	1.38	18
Police	7.60	9.16	1.56	20
Education	4.06	6.44	2.38	59
Medical	2.48	4.97	2.49	100
Scientific &c.,	1.68	2.34	.66	40
Pensions &c.,	3.84	5.08	1.24	33
Miscellaneous	1.52	5.58	4.06	267
Subsidy	24.50	35.00	10.50	43
Local Service & other Regiment	9.76	12.99	3.23	33
Other heads	41.80	39.97	1.83	"
Total ...	139.77	75.66	5.89	26

It will be seen that against a [illegible] increase in the Ordinary Revenues of 6½ per cent in the decade under review, the expenditure increase has been 26 per cent. One reason why the matter has not attracted attention so long is probably that in the absence of proper forms of accounts, the true position has been somewhat ~~observed~~ obscured by the special Mining receipts, which Mysore has been fortunate enough to secure, but which cannot be taken into account in settling the standards or scales of ordinary expenditure.

Government desires that the growth of expenditure may be analysed in its several branches in view to astertain how far it is required to meet the needs of a progressive administration The growth of Revenue and Expenditure under the important heads of account are examined below: –

Heads	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
					Receipts					
Assessment on Lands	90,55	91,43	88,39	92,34	91,11	91,00	9386	92,68	95,72	94,26
Miscellaneous	5,02	6,03	4,92	5,52	4,23	4,10	4,46	5,03	4,58	3,74
Total..	95,57	97,46	93,31	97,86	95,34	95,10	98,32	97,71	100,30	98,00
~~Charges of District Administration~~										
Charges of District Administration	6,26	6,38	6,53	7,18	7,35	7,38	7,48	7,23	7,34	7,24
Remuneration to Shanbogues	5,90	6,70	6,22	6,81	6,97	6,84	7,50	7,09	7,80	7,66
Survey & Settlement Departments	1,37	1,40	1,43	1,51	1,49	1,55	1,59	1,63	1,67	1,67
Inam Department	7	8	9	8	9	9	9	9	8	8
District Survey	5	5	6	9	15	15	14	12	11	11
Assignments & Adjust-ments.	1,70	1,75	1,63	1,73	1,76	1,63	1,80	1,70	1,70	* 14
Total..	15,35	16,36	15,96	17,40	17,81	17,64	18,60	17,86	18,70	16,90

* Exclusive of 1.56 shown for the first time under Refunds.

Receipts I understand the Revenue demand has increased by only about 3½ lakhs between 1894-5 and 1903-4. During the decade the Expenditure on Irrigation has been more than 68 lakhs and it is a matter for consideration what return this large expenditure has brought to Government in the shape of increased Revenue. In the Irrigation Department Administration Report the total increase in Revenue is shown but it is necessary to ascertain how much out of it is actually realised. Some of the Irrigation Project are no doubt protective in character but in British India not only are "Rent of water" and other direct receipts from Irrigation Works credited in the Irrigation Department but the indirec effect of Irrigation Works on Land Revenue assessments is very great and the rate of profit to Government from the expenditure as a whole is more than 5 or 6 per cent of the total outlay. In Mysore there is no direct revenue from Irrigation and as far as can be judged from the account figures, the increase in Land Revenue is not commensurate with the expenditure.

Besides the increase in Revenue that may be expected from Irrigation Works, the other important sources of Revenue are the progress of settlement and the resumption of service lands.

The Survey & Settlement Department has cost in the decade about 1½ lakhs a year and it would be interesting to know what increase of Revenue has been obtained from the progress of settlements. Further, the annual charges for "Remuneration to Shanboguos" have increased by about 1¾ lakhs and if this is due largely to resumption of service lands, there should be a corresponding increase on the Revenue Side. It is therefore necessary to analyse the increase of Revenue into the three kinds of increases, namely, that due to construction of Irrigation Works, that given by settlement operations and extention of cultivation and that caused by resumption of service lands. I have not the materials to do this and I therefore simply invite attention to the point.

Expenditure.- The total expenditure has increased by more than 22 per cent against an increase in the Revenue of less than 4 per cent. By far the larger portion of the increase occurs in the "Remuneration to Shanboguos". Next in order comes the head "District Administration" where the increase of about a lakh is due to the revision of the Taluk Establishment and the ordinary growth in establishment charges.

The increase of Expenditure is no doubt comparatively large but the growth of Revenue and not the increase in expenditure requires special examination.

I and—Mining Royalty & Leases.

Heads	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
	Receipts									
Royalty	7,34	7,73	10,49	13,78	11,63	11,91	14,34	16,07	14,94	18,20
Other items	1	2	...	3	"	...	11	,	38	14
Total..	7,35	7,75	10,49	13,81	11,63	11,91	14,45	16,07	15,32	18,34
	Expenditure									
	--- Nil ---									

16. No remarks, But see remarks in paragraph 66.

III & 3 Forests.

Heads	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
				Receipts						
Timber	2,03	1,77	1,96	2,02	1,14	1,62	1,82	1,58	1,86	2,51
Sandalwood	8,58	8,01	4,68	6,07	7,99	9,41	7,65	10,15	9,82	10,43
Miscellaneous	2,81	2,84	2,52	2,97	2,56	2,41	3,02	2,60	3,18	3,01
Khedda Receipts	40	30	75	19	5	14	9	2	28	1
Total..	13,82	12,92	9,91	11,25	11,74	13,58	12,58	14,35	15,14	15,96
				Expenditure						
A. Conservancy & works	2,48	2,54	2,40	2,36	2,73	2,47	1,64	2,13	2,12	2,55
B. Establishment	1,68	1,84	1,95	1,95	2,09	2,11	2,14	2,47	2,64	2,64
C. Elephant Kheddas	49	78	1,19	40	1,8	16	9	7	5	4
Total.	4,65	5,16	5,54	4,71	5,00	4,74	3,87	4,67	4,81	5,23

Receipts.- Sandalwood is the great asset in the Mysore Forest Revenue and the variations in the demands for it have determined the course of the Receipts.

Expenditure.- The growth of Expenditure has really been larger than indicated by the total figures, because the charges for "Plantations" in 1903-4 are considerably lower than those in 1894-5. Allowing for this reduction, the expenditure on Conservancy & Works has increased by about Rs.34,000 against an increase in the Timber Revenue & Miscellaneous of about Rs.68,000.

The increase of about a lakh in establishment charges is due chiefly to the revision of the Forest Staff and the consequent increase in contingencies & travelling expenses.

Excluding Plantation charges and Khedda transactions from the figures the increase in expenditure during the ~~ecde~~ decade has been about 35 per cent against a corresponding increase in Revenue of less than 19 per cent.

Heads	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
				Receipts						
Arrack	17,91	18,95	18,13	19,27	18,89	18,02	17,32	16,77	18,16	18,84
Toddy	13,50	14,33	14,17	13,72	12,88	16,06	17,89	16,74	17,05	17,07
Opium	15	25	21	27	19	23	20	21	26	23
Miscellaneous	31	31	33	43	63	71	71	72	105	107
Proportionate cost of Central Distillery Estt: recoverable from C & M Station.	6	7	7	7	13	"	5	7	"	3
Total	31,93	33,91	32,91	33,76	32,72	35,02	36,17	34,51	36,52	37,24
				Expenditure						
Officers and Establishment	119	125	142	186	197	205	228	227	231	207
Contingencies	3	6	8	10	10	16	16	9	12	13
Other items	7	6	10	16	15	15	38	21	37	57
Cartage of liquor	44	43	42	38	42	36	38	33	46	51
Total	173	180	202	250	264	272	320	290	326	328

Receipts.- This is a very promising head of Revenue in Mysore. The increase in the Revenue during the decade has been about 16 per cent. The corresponding increase in the Madras Presidency has been no less than 30 per cent. But in Madras the revenue realised per 1000 of population is about Rs.460 while in Mysore it is about Rs.683. Again, the revenue per 1000 Sq: miles in Madras is about 1½ lakhs and in Mysore it is about the same.

Expenditure.- The increase in the expenditure has been very large being about 89 per cent while the similar increase in Madras was only 61 per cent.

The head "Other items" comprises chiefly the travelling expenses and the cost of uniform and requires special notice.

I can not trace any item like "Remuneration to contractors for carrying liquor from Distillery to Bonded Depots" in the British Indian accounts. The item really forms part of the cost to Government of placing the liquor in the depot and as the cost of the liquor is recovered from the licensees in addition to the usual duty and rental - it is for consideration whether the amount shown in the table as "Cartage of Liquor" should not be added to

to the price of liquor to be recovered.

VI and 6 Sayer Customs.

Heads	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
	Receipts									
Betelnut (Supari)	4,41	4,28	2,93	3,12	3,18	380	3,09	3,52	3,99	3,51
Miscellaneous	1	1	1	1	1	1	1	1	1	1
Total	4,42	4,29	2,94	3,13	3,19	3,81	3,10	3,53	4,00	3,52
	Expenditure									
Establishment	11	11	12	12	12	12	12	12	12	12
Contingencies	"	"	"	"	"	"	"	"	"	"
Commission	2	3	3	1	3	2	2	3	2	4
Total	13	14	15	13	15	14	14	15	14	16

22. No remarks.

V. Assessed Taxes.

Heads	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903
	Receipts									
Mohatarfa in rural tracts &c.,	2,65	2,67	2,62	2,29	2,18	2,12	2,16	2,10	2,05	2,5
	Expenditure									
	— Nil —									

23 No remarks.

VII. Salt.

Heads	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-1901	1901-02	1902-03	1903-
	Receipts									
Rent on salt pans	18	23	16	21	20	17	14	17	22	2
	Expenditure									
	— Nil —									

24. No remarks.

VIII and 8 Stamps.

Heads	1894-95	1895-96	1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
Receipts										
General Stamp papers & labels	2,77	2,84	2,65	2,74	2,06	2,42	2,81	2,57	2,41	2,45
Court fee Stamps	4,10	4,43	4,63	5,07	4,10	4,79	4,78	4,48	4,34	4,38
Sale proceeds of special water-marked paper for Court purposes.	"	"	7	7	6	6	7	7	6	6
Miscellaneous.	24	37	29	38	22	47	28	36	34	47
Total	7,11	7,64	7,64	8,26	6,44	7,74	7,94	7,48	7,15	7,36
Expenditure										
Head Quarter Establishment	7	3	3	4	3	3	3	2	2	3
Commission to Vendors	14	15	15	15	12	14	16	16	16	16
Salarised Stamp Vendors	3	2	3	3	3	2	2	2	"	"
Cost of Water-marked paper	9	18	9	8	9	1	4	8	1	"
Stamp Manufactory, Establishment	.	3	2	6	8	10	7	7	8	8
Special paper for Court purposes.	"	"	"	40	"	"	"	"	"	"
Total	33	41	32	76	35	30	32	35	27	27

Receipts.- The course of this Revenue in Mysore has been most disappointing. The revenue shows a tendency to diminish rather than increase. In British India in the decade both the total Revenue and that from Court Fee Stamps has increased by 16 per cent. In Madras the corresponding increases have been 7½ per cent & 4 per cent. It is a notorious fact that Bengal supplies the largest Stamp Revenue owing it is believed to the Permanent Settlement.But although there is no Permanent Settlement elsewhere, the stamp Revenue continues to show steady progress. It is difficult to say whether the falling off in the Revenue in Mysore is due to lax supervision or to non-enforcement of the stamp laws. I have already invited attention of Government to the point and the matter requires thorough investigation.

Expenditure.- No remarks.

IX and 9 Registration.

Heads	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-04
				Receipts.						
Registration	96	104	103	116	89	111	125	117	107	112
				Expenditure						
Superintendence	10	8	9	9	10	9	10	11	12	12
District charges	40	41	43	51	55	61	64	64	68	69
Total	50	49	52	60	65	70	74	75	80	81

Receipts.- This is not an important head of Revenue but it is a productive head. In British India the Revenue has increased by about 17 per cent in the decade and here also about the same proportion is maintained. But though the proportion of the increase is well maintained, the absolute amount realised in Mysore is comparatively small. For instance Berar with an area of about 17¾ thousand miles and with a population of 27½ lakhs produces a registration Revenue of Rs.97,000 while Mysore produces a revenue of only Rs.1,12,000 with an area of about 29½ thousand Square Miles and with a population nearly double that of Berar.

Expenditure.- The expenditure has overgrown the Revenue increase, the total increase in the decade having been Rs.31,000 or 62 per cent against only Rs.16,000 or 16⅔ per cent under Revenue.

This head furnishes an illustration of the very liberal scale on which establishments are maintained in Mysore. It has already been stated that in area and population Mysore is somewhat less than twice the size of Berar but that the Registration Revenue is proportionately much less- if the expenditure varied in the same proportion then it should be only about Rs.57,000 but actually it is Rs.81,000. The following is a comparison of the establishments according to the Budget estimates of 1903-4.

Berar			Mysore	
Number	Cost		Number	Cost
		Superintendence		
	1,800	Officer	1	2,400
	3,240	Clerks	8	4,440
	282	Servants	7	648
		District Charge		
	25,440	Sub-Registrar	62	32,676
	7,416	Clerks.	109	21,816
	3,816	Servants	162	10,104
	4,725	Commission to Sub-registrars		5,200
	1,655	Travelling allowances		2,000
	4,626	Contingencies		3,716
142	53,000	Total	349	83,000

X and 10 & 11 Interest.

Heads	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-04
				Receipts						
Interest on arrears of Land Revenue, &c.,	7	7	6	10	7	9	15	13	19	20
---do--- on Loans	32	27	39	53	119	132	69	72	52	43
Total	39	34	45	63	126	141	84	85	71	63
				Expenditure						
Interest on 5% Mysore Railway loan	102	101	99	92	108	97	95	108	57	1
---do--- on Savings Bank Deposits	105	102	101	93	100	123	157	176	215	238
On endowment Fund	12	17	17	16	15	20	16	15	17	17
On Insurance Fund	3	5	7	8	12	15	19	22	26	30
Total..	222	225	224	209	235	255	287	321	315	286

No remarks.

XI and 12 Profit or Loss.

Heads	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-04
				Receipts						
Interest on Investments	3,96	3,33	4,41	4,78	4,26	9,50	2,99	2,96	1,91	1,51
do Deposit Account, Madras Bank	1,03	91	1,32	43	45	27	21	"	"	40
Profit on Sale of Govt of India Securities	32	"	6	1	"	7	"	"	"	"
Total	5,31	4,24	5,79	5,22	4,71	9,84	3,20	2,96	1,91	1,91
				Expenditure						
Cost of Investment in Govt of India Securities	1,45	1,13	3,23	40	37	51	1,12	1,00	57	4

Receipts.- The reduction in the interest on Investments in recent years is due ~~for actually~~ practically to the sale of Paper for finding funds for the Cauvery Electrical Transmission Scheme. This scheme is regarded as a Productive Work and it is not clear why the ordinary account should not be credited with the interest by debit to the Revenue account of the Cauvery scheme. The Government can ill afford to lose capital and interest alike.

The interest realised on its investments is considerably less than what it has to pay on Savings Bank and Insurance Fund Deposits.

Expenditure.- The cost of investment has been high in some years chiefly on account of an error in accounting by which discount on sales of paper have been charged as expenditure to be met from Current Revenues. In the same way when new papers have been purchased at a discount the par value has been charged as the cost of the paper and the discount credited as Revenue. This was not correct and the practice has now been stopped.

XII and 13 Mint.

Heads	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	190
				Receipts						
Mint	"	7	4	"	2	"	"	"	"	
				Expenditure						
Mint	"	12	6	"	2	"	"	"	"	

No remarks.

XIII and 14 General Administration.

Heads.	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-04
				Receipts						
Stationery and Press Receipts	5	9	6	10	6	7	7	6	6	6
Miscellaneous receipts										
of Govt. Houses	"	"	"	"	"	"	60	2	4	"
Total	5	9	6	10	6	7	67	8	10	6
				Expenditure						
Dewan to H. H. the Maharaja	60	60	60	69	60	60	75	36	36	36
State Councillors	27	67	79	81	82	81	55	67	51	57
Civil Secretariats	1,52	182	193	213	193	2,10	2,28	2,05	2,24	203
Private Secretary to H. H. the Maharaja	"	"	"	"	"	"	"	"	38	48
Tutor to do do	13	21	31	48	52	46	65	70	26	7
Scholarships	"	"	"	"	1	"	1	1	3	5
Revenue Commissioner	"	"	"	"	"	"	"	"	9	24
Comptroller's Office	52	54	62	70	75	80	78	83	82	82
State Huzur Treasury	17	17	18	16	17	17	17	17	17	17
Govt. Houses, Stables, &c.	131	59	63	160	95	80	119	78	96	114
Stationery and Printing	159	206	165	160	190	180	180	186	149	168
Agricultural Banks	"	"	6	11	10	11	12	12	10	3
Total	611	666	677	828	775	765	829	755	741	764

Expenditure.- This is a head under which the expenditure must increase with the increase in the growth and complexity of public business. Very important changes have also been made in the decade. The State Councillors are now paid by fixed salaries, the Civil Secretariat has been completely reorganised. The Revenue Commissioner has been separated from the advisory Council. The Private Secretary and his Establishment are paid for from General Revenues. A larger number of gazetted officers has been attached to the Comptroller's Office. It is not for me to state whether all these charges have contributed to supply the real needs of a progressive administration. The comparative test ~~fails~~ fails here because there are no such elaborate arrangement for administering a small country of less than 30,000 Square miles in British India.

There are also some differences in classification. The stationery & Printing Department is a separate department in British India. On the other hand, the tour charges should not be shown

under "Miscellaneous" but under this head.

Apart from the important changes mentioned above, there has not been any large increase under this head and the expenditure is jealously watched in Head Quarters.

XIVA and 16A Law & Justice—Courts of Law.

Heads.	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-04
			Receipts							
Civil and Criminal Courts	58	56	59	60	53	62	54	53	56	50
			Expenditure							
Chief Court	107	106	108	106	127	106	110	127	120	113
Civil and Sessions Courts	76	88	82	80	57	54	68	67	63	64
District Magistrates' do	13	15	15	17	21	15	18	18	20	18
Sub-Judges' do	40	30	36	38	37	34	25	21	32	53
Munsiffs' do	143	141	147	154	159	161	164	162	162	158
City Magistrates' do	20	26	27	28	27	30	16	17	16	15
Special Judicial do	"	3	14	4	"	"	"	"	"	"
Kolar Gold Mines Magistrate's do	8	13	14	14	14	15	14	12	12	13
Refunds	"	"	"	"	"	14	15	15	13	15
Share of Land Revenue Charges	389	401	408	456	465	473	484	466	468	461
Total	796	823	851	897	907	902	914	905	906	910

Receipts.- These receipts consisting chiefly of general fees, fines and forfeitures show signs of shrinkage. Compared with the population, the receipts are perhaps the lowest in Mysore as compared with the British Provinces and this even though the Police fines and fees are probably included under this head in Mysore. The realisations of the Law Courts only amount to Rs.39,000 in Berar which has only half the population of Mysore. In Assam they are Rs.78,000. In the Central Provinces Rs.1,24,000. The explanation may possibly be found in the peaceful character of the people or which is more likely, a more lenient administration of justice.

Expenditure.- The peaceful character of the people would certainly justify a comparatively smaller expenditure on judicial es-

establishments, but this is not apparently the case. The total cost of the administration of justice in Mysore now exceeds 9 lakhs. In Berar with half the population of Mysore the cost is only 3 lakhs. In the Central Provinces with about three times the area of Mysore and with a population somewhat less than double that of Mysore the cost is below 12 lakhs. In Assam, having area and population more than that of Mysore the expenditure is less than 7 lakhs. Bengal is notorious for the litigious habits of the people and has a very expensive High Court Establishment, but still the cost per 1000 of population does not exceed Rs.130 against Rs.167 paid by Mysore.

As in the case of other heads, the explanation of this must be sought in the liberal provision for establishments generally and the proportionately smaller outturn of work as compared with establishments trained under direct British supervision.

It should be remembered that there has been no increase in the Revenue from Court Fee Stamps corresponding to the increase in the charges for Civil justice.

XIV B and 16B Law & Justice—Jails.

Heads.	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-04
					Receipts					
Proceeds of Jail Manufactures ..	13	12	16	18	7	10	15	11	21	14
Hire of Convicts	1	"	"	"	1	1	1	1	1	1
Miscellaneous	9	9	10	9	10	9	9	12	11	13
Total ..	23	21	26	27	18	20	25	24	33	28
					Expenditure					
Jails - -	76	73	78	92	96	103	108	107	95	88
Jail Manufactures ..	-	"	"	"	"	"	"	1	14	10
Convicts at Port Blair ..	4	3	3	2	2	1	.	2	1	1
Refunds - -	"	"	"	"	"	"	"	"	"	1
Total ..	80	76	81	94	98	104	108	110	110	100

Receipts
No remarks.

Expenditure.- Here the largest increases have been under Taluk Lock up charges &c., (6) and establishment and contingencies of the Inspector general of Prisons (3), apart from that due to the separate exhibition of the Manufacturing Department (10). An increase in the jail population and better sanitary regulations in the jails justify a growth of expenditure under this head, but it is not possible to say how far these conditions have been satisfied in Mysore so as to justify an increase of expenditure in the decade of about 25 per cent.

15 & 22 (2) Palace

Heads.	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-04
			Receipts —Nil— Expenditure							
Palace civil List	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	14.00	16,00
Pensions to the ~~Royal~~ Ruling Family..	"	80	80	160	160	160	160	2,40	2,40	2,40
Total	14.00	14.80	14,80	15,60	15,60	15,60	15,60	16,40	16,40	18,40

An increase of 2 lakhs has been made in the Palace grant in 1903-4 after a long time. About 5 lakhs out of the total are spent on stipends and gifts, about 2½ lakhs on repairs &c., and more than three quarters of a lakh on tours &c.,

The state pensions to the members of the Royal family must go on increasing because there are no private estates assigned for the maintenance of the family. As the Government has now some fortunate windfall in the shape of Mining Revenue it is for consideration whether this temporary asset can not be best utilised partly for creating a permanent provision for an expenditure which must be a source of great uncertainty in the financial arrangements of future years. Instead of spending the Mining

Revenue

Revenue on ordinary expenditure of the Civil Administration which can not be reduced in future, it would be a wiser policy to invest it in Railways, Private estates and in rebuilding the Famine Reserve which will help in minimising the embarrassment caused by the cessation or reduction of the Revenue in the future.

XV and 17 Police

Heads	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-04
Receipts										
Savings and Refunds	1	1	1	2	1	1	"	7	19	2
Miscellaneous	"	"	[illegible]	83	19	7	[illegible]	23	4	44
Contribution for Detective Police at Kolar Gold Fields by Mining Companies	"	"	"	"	"	"	"	4	4	17
Total	1	1	1	85	20	8	5	34	27	63
Expenditure										
Head Quarters	43	45	47	44	51	52	61	48	52	59
Town Police	60	62	68	73	72	75	76	75	76	73
Special Reserve	18	20	23	23	31	30	33	33	34	27
Railway Police	24	20	15	18	12	21	13	12	11	13
Punitive Police	"	"	"	"	4	6	"	"	"	"
District Police	590	613	676	734	729	738	753	766	809	776
Share of Land Revenue Charges	27	26	26	26	28	29	30	29	31	30
Total	762	786	855	918	927	951	966	963	1013	978

Receipts.- The most noticeable feature here is that there is practically no receipts on account of ordinary fines and forfeitures. The fees from Cattle Pounds are credited to Local Funds but apart from this, the Imperial Receipts in Berar, which has about half the population of Mysore, come to over Rs.75,000; in Assam having a population slightly more than that of Mysore the receipts exceed a lakh. It is possible that the receipts are credited to the head "Law & Justice" but there the total is only about half a lakh.

Expenditure.- The expenditure has increased in the decade by about 28 per cent. Part of the increase is due to Recoverable expenditure, such as the Detective Police at Kolar Gold Fields, but there has been a corresponding reduction in the Railway Police charges. The police is required to maintain law & order

and

and the cost of maintaining law and order in Mysore is about Rs.180 for every thousand of population. In character the people are akin to that of the people of Bengal & Madras where the corresponding population proportions are 88 and 130 respectively for every thousand of population. But this comparison should not be carried too far. The density of population and the area of the Province must to some extent determine the scale of expenditure. All that can be said is that considering the peaceful character of the people Rs.180 per 1000 population is possibly too high.

XVI and 18 Education.

	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-04
Receipts										
School fees	48	52	52	54	47	50	55	53	52	61
Sale of Books	22	22	24	23	18	25	24	25	25	25
Miscellaneous	18	18	17	18	15	16	16	15	24	18
Total ..	88	92	93	95	80	91	95	93	101	104
Expenditure										
Direction ..	21	21	25	24	26	31	28	29	29	31
Inspection ..	29	28	29	29	31	32	32	33	36	39
Colleges and ~~High~~ Schools	332	346	356	376	377	422	464	486	496	528
Book Depôt	29	28	19	22	21	21	23	23	22	22
Education - Oriental Library	9	10	12	11	10	11	12	13	13	14
Museum, &c ..	1	"	1	1	"	1	1	1	1	"
General	17	19	24	23	36	28	27	27	28	28
Grants-in-aid ..	56	60	60	66	83	87	78	88	84	86
Total ..	494	512	526	552	584	633	665	700	709	748

Receipts.- With the opening of new schools & Colleges the fees have necessarily increased. The receipts have gone up steadily

Expenditure.- There is practically no limit to useful expenditure under this head and it is not possible to object to any

increase

increase except on purely financial grounds. But the proportion ate expenditure in Mysore is very much higher than that in any Province in British India. The provincial expenditure in the Central Provinces amounts to 4,89 only, in Assam it is 2,65 and in Madras with a population about 7 times that of Mysore and area about 5 times the Provincial ~~expn~~ expenditure on Education in 1903-4 was 21,32, while in Mysore it was about 7½ lakhs. In British India about 118 lakhs are spent on Education out of a total general Revenue of about 70 ~~crores~~ crores while in Mysore 7½ lakhs are spent out of 184 lakhs, the percentage in the former case being 1⅔ per cent and in the latter more than 4 per cent.

One reason why so large a share of the General Revenues is devoted to education in Mysore appears to be that the Local and Municipal Bodies here do not bear their proper share of the charges. This will be clear from the following comparison—

	Expenditure on Education from—		
	General Revenues	Local Funds	Municipal Funds
Central Provinces	4,89	4,02	1,99
Madras	21,32	13,14	4,12
Bombay	19,81	16,84	9,02
	46,02	34,00	15,13
Mysore	7,48	2,70	39

It will be noticed that in the three British Provinces taken above the total expenditure from Local & Municipal Funds exceeds that from general Revenues. In Mysore it does not even come to half the expenditure from general State Funds.

19 Muzrai

(or Religious and Charitable Institutions)

Heads.	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00 1900-01	1900-01	1901-02	1902-03	1903-04
					Receipts					
					— Nil —					
					Expenditure					
Superintendence	10	10	11	9	9	13	13	1	1	1
Endowments and Charitable allowances.	2,33	2,35	2,25	2,32	2,49	2,37	2,43	2,38	2,43	2,42
Allowances to Institutions under Palace Management	71	70	71	71	98	71	76	71	70	71
Gôgrass allowance	1	1	1	1	1	1	1	1	1	1
Construction & Repairs	24	11	15	10	15	13	22	16	13	14
Total	3,39	3,27	3,23	3,23	3,72	3,35	3,55	3,27	3,28	3,29

The total charge is practically stationary and requires no remarks except that there is a tendency to sanction expenditure under this head which is really not expenditure on bona fide public service. For instance, the accounts of 1903-4 includes grants-in-aid to the Friend-in-need Society, Bangalore, and to the Arya Bodhini Sabha &c., Grants to such bodies are not a proper charge against the General Revenues and are not admitted as such in British India. This distinction between public and quasi-public or private objects is not understood in Mysore and it is of the utmost importance that the principle laid down in Clause 11 Art:283 of the Civil Account Code should be strictly followed as far as the disbursement of State funds is concerned. Such irregular charges occur under other heads of account also for, though not shown under this head, it seems to be usual to sanction grants from State Funds to such bodies as the Annie Besant Sangham Society.

XVII and 20 Medical.

Heads.	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-04
				Receipts						
Medical	7	16	12	19	22	27	29	32	41	72
				Expenditure						
Medical Establishment	213	229	221	236	222	237	259	270	247	236
Hospitals and Dispensaries	5	5	7	10	10	12	46	81	101	149
Durbar Physician	"	"	2	17	18	26	28	41	26	28
Medical Stores	11	50	43	39	38	39	42	38	50	83
Lunatic Asylum	"	"	"	22	22	22	23	24	28	25
Sanitation & Vaccination	25	27	27	29	28	29	27	26	29	31
Chemical Examiner & Bacteriologist	1	1	"	3	4	4	4	8	9	8
Medical Scholarships	"	"	"	"	"	"	"	"	7	9
Refunds	"	"	"	"	"	"	"	"	"	"
Total.	255	312	300	356	342	369	429	488	497	569

The net expenditure under this head has increased in the decade by just 100 per cent. The increase has been enormous: under "Hospitals and Dispensaries", "Durbar Physician" & "Lunatic Asylum" are heads newly opened during the decade and the Medical establishments have been largely increased.

As regards the growth of expenditure the same remarks apply here as under the head "Education", and it will be found that charges for Medical aid and sanitation which should be met from local taxation are met from General Revenues. In Mysore practically the whole expenditure is met from General Revenues and a paltry sum of about Rs.72,000 is contributed towards this expenditure by the Local and Municipal Funds in the Province.

XVIII and 21 - Scientific and other Minor Departments.

Heads.	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-04
Receipts										
Botanical and other Gardens	3	4	3	3	3	3	3	3	4	5
Amrut Mahal Departt	19	27	20	13	23	15	12	31	47	39
Agricultural Department - Miscellaneous Receipts	"	"	"	1	"	"	"	1	"	"
Geological Departt	"	"	"	"	"	1	"	1	1	3
Miscellaneous	3	8	9	5	6	4	8	5	4	6
Total	25	39	32	22	32	23	23	41	56	53
Expenditure										
Scientific -										
Geological Department	39	82	102	95	96	82	93	87	88	86
Meteorological Departt	9	9	9	9	9	11	11	12	12	13
Archæological Departt	37	38	38	36	36	41	41	41	42	40
Museum	3	4	3	3	3	3	4	3	4	3
Agricultural - Department of Agricultural Chemistry	"	"	"	"	8	17	30	34	32	34
Miscellaneous Agricultural Experiments	7	5	3	3	3	2	1	2	"	3
Public Exhibitions, &c.	19	"	"	"	"	"	"	"	"	5
Amrut Mahal Departt	28	28	31	29	34	35	33	33	32	31
Botanical and other Public Gardens	24	26	26	28	27	28	30	30	31	32
Statistics -										
Director of Agriculture and other Statistics	"	"	"	"	14	14	14	14	15	11
Census	"	"	"	"	"	"	44	83	47	24
Ethnographical Survey	"	"	"	"	"	"	"	"	"	1
Mysore Gazetteer	2	2	8	8	14	5	"	"	"	"
Miscellaneous -										
Local and Civil Service Examinations	11	6	5	11	1	7	5	10	4	4
Refunds	"	"	"	"	"	"	"	1	"	"
Special duty officer	14	4	1	1	"	"	"	"	"	"
Total	193	204	226	223	245	245	303	350	307	287

Some of the expenditure in this Section is more or less of an optional character. The net increase has been about Rupees 66,000 on a standard of Rs.1,66,000 in 1894-5. The increase in the Geological Survey is partly due to growth of the Mining operations and it is for consideration whether a fixed share of the expenditure should not be treated as paid on the collection of Mining Revenue.

The Department of Agricultural Chemistry is spending heavily on preparation for original researches but it is not clear that the people have sufficiently advanced in Education to under take such researches.

22 Allowances and Assignments under Treaties and Engagements.

Heads.	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-
Receipts										
—Nil—										
Expenditure										
Subsidy to British Govt.	24,50	24,50	35,00	35,00	00	35,00	35,00	35,00	35,00	35,0
Political Pensions - - -	67	72	69	68	69	67	78	68	74	7
Mis-cellaneous Allow-ances - - -	44	37	35	26	10	14	13	14	13	1
Total..	25,61	25,59	36,04	35,94	79	35,81	35,91	35,82	35,87	35,8

The Subsidy to the British Government was raised by 10½ lakhs from the year 1896-7. The "Miscellaneous allowances" have been reduced by the death of some of the recipients of the allowances.

XIX and 23 Superannuation Allowances and pensions.

Heads.	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-0
			Receipts							
Contributions recovered	4	3	2	2	4	3	3	4	3	3
			Expenditure							
Superannuation and Retired allowances	2,66	2,50	2,63	2,91	856	2,98	3,24	3,57	3,57	4,09
Compassionate allowances	5	5	6	6	5	5	1	2	1	1
Gratuities	7	7	6	7	9	15	9	11	12	13
Total	2,78	2,62	2,75	3,04	870	3,18	3,34	3,70	3,70	4,23

This is a growing head of expenditure. In 1898-9 a specia charge was incurred of Rs.5,67,000 on account of grant made for the Damoder Doss Charities. The increase in the expenditure would not have been so great as it has been but for the very li beral pension rules obtaining in Mysore.

XX and 24 Miscellaneous.

Heads.	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903
			Receipts							
Unclaimed Deposits	9	22	11	119	48	27	18	22	27	7
Dividends and Duties		4	1	18	7	7	6	5	4	1
Tolls	15	31	17	19	26	21	22	21	26	2
Miscellaneous Fees, Fines and Forfeitures	24	23	21	22	20	20	22	20	121	2
Miscellaneous Sale proceeds	35	29	23	21	15	20	41	39	33	3
Miscellaneous	179	19	48	62	107	136	56	55	39	7
Total	262	128	121	261	223	231	165	162	250	23

XX. 24. Mis-cellaneous - (Continued).

Heads	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-04
			Expenditure							
Miscellaneous-Ordinary										
Tour Charges	124	7	2	10	10	25	31	7	9	39
Charities and Donations	10	"	"	3	8	30	75	170	21	591
Plague Charges	"	"	11	30	750	463	295	164	110	122
Mis-cellaneous	149	116	93	110	99	94	126	108	130	84
Refunds	"	"	"	"	"	"	"	31	23	8
Miscellaneous-Extraordinary										
Reception of Important Personages	48	90	21	23	12	1	90	76	59	22
Royal Marriages	"	"	7	"	"	466	535	233	2	"
Installation Charges	7	"	"	"	"	"	"	"	384	7
Delhi Camp	"	"	"	"	"	"	"	"	400	212
Test Audit Establishment	"	"	"	20	"	"	"	6	11	"
Special and Unforeseen Charges	48	28	132	483	58	16	49	95	120	10
City Improvements and Extensions	40	55	3	"	115	66	44	30	55	122
Contribution to Municipalities, &c.	"	"	"	"	"	11	"	"	"	"
Mis-cellaneous	22	"	"	"	"	"	"	"	"	"
Total	448	296	269	679	1050	1172	1245	454	1324	1217

55. The figures in this section are liable to heavy fluctuation and no useful object is served in examining their growth.

The receipts have remained very nearly in the neighbourhood of 2½ lakhs. As regards the ~~expre~~ expenditure, the "Tour charges" from their nature must vary from year to year but they are wrongly classified here.

Of the same character are charges for "Refunds" & "Reception of Important Personages".

The sum of 84 under "Miscellaneous" compares well with past actuals.

As regards the other charges they may be broadly classified under three heads, namely.-

(A) Non recurring expenditure special to the year or of the nature of voluntary contribution which are bona-fide public charges.

(B) Expenditure on public service which should be recovered more or less from Municipalities and charged to Local Taxation.

(C) Charges which are not ordinarily admissible in audit as on bona-fide public service.

The following are the details of the three classes

(A) Non-recurring Expenditure &c.,

Bonus to Col: Campbell

Delhi Durbar of 1903

Maharajah's Installation	...	7,245
Grant to Municipalities	...	107,798
		3,31,014

(B) Expenditure on public service, &c.,

Mysore City Improvement	...	3,00,000
Prevention of plague	...	1,21,606
Municipal City Extensions & Improvements	...	1,21,890
		5,43,496

(C) Charges which are not ordinarily &c.,

Subscription to Victoria Memorial Fund	...	1,50,000
Grant to Sashedri Iyer Memorial Fund	...	25,000
		1,75,000

Under the head "Education" I have already referred to the heavy burden thrown upon the General Revenues on account of charges really pertaining to Local Tax payers. There is no objection to special grants when the General Revenues can afford to meet them but when these Revenues are in deficit it is not possible to meet the claims.

I have also referred to the irregularity in giving subscriptions to Memorial Funds &c., out of the State funds. In British India they are never given as a charge against General Revenues.

XXI and 25 Military.

1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-04
		Receipts							
2	4	4	8	10	2	3	6	4	8
"	"	"	"	"	"	"	1	"	"
"	"	"	"	"	18	11	26	18	38
2	4	4	8	10	20	14	33	22	46

XXI and 25. Military — (Continued)

Heads.	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-04
			Expenditure							
Head Quarters	46	53	41	56	70	70	76	73	80	79
Imperial Service Regiment	323	333	310	332	293	375	350	338	361	349
Imperial Service Transport Corps	"	"	"	"	"	"	18	281	374	272
Local Service Regiment	213	210	206	217	197	156	161	166	160	151
Govt. Stud Farm, Hunnigal	16	19	19	40	54	42	46	72	59	45
Bar of Native Infantry	218	220	222	221	214	192	206	211	215	219
Military Stores	7	7	9	7	8	10	30	10	8	14
Miscellaneous	"	"	3	"	3	"	1	41	27	21
Superannuation and Retired Allowances	58	61	65	67	62	71	82	77	74	80
Palace Military	96	78	95	86	88	86	88	140	91	115
Total	977	981	970	1026	989	1002	1058	1409	1449	1345

61. This head of expenditure is more or less beyond the control of the Mysore Government. The increase in expenditure during the last decade is due chiefly to the formation of the Imperial Service Transport Corps, and to a small extent to the ordinary growth in pension charges.

26 Famine Relief.

Heads.	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-04
			Receipts							
			— Nil —							
			Expenditure							
Relief Measures	81	7	"	"	"	"	"	"	"	"

XXII and 27 Cauvery Falls Electric Power Transmission Scheme.

Heads.	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-04
			Receipts							
a. Proceeds of Electric Power	"	"	"	"	"	"	"	"	11,85	14,71
			Expenditure							
Revenue Account	"	"	"	"	"	"	"	1,13	2,20	1,99
Capital Outlay—										
1st Installation	"	"	"	"	"	"	20,87	24,54	5,88	46
2nd Installation	"	"	"	"	"	"	"	"	"	7,32
Electric Lighting and Power Supply, Bangalore City	"	"	"	"	"	"	"	"	"	"
Total.	"	"	"	"	"	"	20,87	25,67	8,08	9,77

The only remark required here is that this account should be kept on commercial principles by charging on the expenditure side the interest on capital outlay, a proportionate share of the Secretariat and account office establishment and also the preliminary expenses, the cost of printing &c., This is specially necessary as the question of dividing the profits, if any, may come up for discussion with the Government of Madras, and the accounts should therefore be so kept as to show the true financial results at a glance.

XXIII and 28 & 32 State Railways.

Heads.	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-04
				Receipts						
Three-fourths net earnings of Mysore-Harihar Line	4,53	4,59	4,32	7,05	2,41	2,10	4,58	3,74	4,01	4,63
Net earnings of Mysore Nanjangad Line	20	16	17	14	7	6	14	8	11	13
Do. Bangalore-Hindupur Line	72	79	99	118	37	48	89	61	78	96
Do. Kolar Gold Fields Line	29	66	63	44	1,28	22	63	1,30	1,50	1,10
Do. Birur-Shimoga Line	"	"	"	"	"	"	26	17	23	24
Mis-cellaneous	"	"	"	24	25	18	10	"	"	"
Total	5,74	6,20	6,11	9,05	4,38	3,04	6,60	5,90	5,63	7,06
				Expenditure						
Revenue Account	8,74	7,54	6,99	7,93	6,41	6,35	8,65	8,83	6,48	7,10
Capital Account	5,80	1,17	2,57	9,17	7,36	31,32	1,75	2,33	39	57
Total	14,54	8,71	9,56	17,10	13,77	37,67	10,40	11,16	6,87	7,67

64. **This is a Commercial service and the result in the decade has been satisfactory from a financial point of view.**

XXIV and 29,30, and 31 ~~and 32~~ Public Works.

Heads.	1894-95	1895-96	1896-97	1897-98	1898-99	1899-00	1900-01	1901-02	1902-03	1903-04
				Receipts						
Public Works, Ordinary	21	23	26	27	28	25	24	29	25	30
Do. Sanitary	12	"	"	1	3	1	1	1	"	"
Total	33	23	26	28	31	26	25	30	25	30
				Expenditure						
Works and Repairs.										
Extraordinary —										
Irrigation	"	3,56	2,37	1,69	4,53	7,94	4,25	4,60	3,42	3,36
Other Works	"	9,84	3,94	3,08	3,11	5,89	8,22	4,73	5,32	13,71
Ordinary —										
Irrigation	9,41	4,36	4,55	4,53	5,23	3,37	1,95	1,70	2,64	4,30
Other Works	8,32	3,58	3,62	4,30	4,16	4,48	1,58	2,58	2,97	3,86
Repairs	3,79	4,32	4,08	4,24	4,52	4,15	4,23	4,29	4,56	8,36
Suspense	19	−5	14	68	52	54	1,19	75	41	−1,07
Military	75	76	1,99	3,22	1,85	65	21	"	3	16
Establishment	4,30	4,69	4,64	4,70	5,23	6,05	6,22	6,43	7,11	6,70
Tools and Plant	20	15	15	21	1,46	61	28	39	27	41
Total	26,96	31,21	25,48	26,65	30,61	33,68	25,75	25,47	26,73	39,79
Sanitary including Establishment, &c.	2,42	91	30	97	1,90	45	7	−15	"	"
Total	29,38	32,12	25,78	27,62	32,51	34,13	25,82	25,32	26,73	39,79

The expenditure except on establishment, Tools and Plant and, to a small extent, on repairs, is purely voluntary and it should be possible to reduce it to very low level if financial exigencies demanded it. An increase under the head is justified only if there is a surplus of Revenues from which the increase can be met.

Large expenditure amounting to Rs. 824,765 was incurred in 1903-4 on account of the Kolar Gold Field Water Works. These water works as well as the Electric Transmission Scheme are really connected with the Mining Revenue and will remain as long as the Mining Revenue remains. It may therefore be considered advisable to remove the head "Mining Royalty and Leases" from the group of "Principal Heads of Revenue" and to show in a separate group all receipts and expenditure, including capital expenditure, connected with the Mines. The treatment of the Mines as a source of permanent ordinary Revenue is largely responsible for the proportionate increase of expenditure which is the subject of the present note.

In the above examination, I have noticed the salient features of the Revenue and Expenditure as far as possible and have compared them with the corresponding standards in British India where such comparison could fairly be made. But it serves no useful purpose to attempt to find whether the increased expenditure was really necessary or not. Proposals for expenditure are carefully examined by Government before they are sanctioned, and there is no limit to useful expenditure. The real question is why the expenditure was allowed to exceed the total Ordinary Revenues for a series of years. The comparison with the standards in British India shows that the expenditure is <u>prima facie</u> excessive. It also shows that the Revenue is not elastic but has a tendency to be stagnant under such heads as Land Revenue and Stamps and in the receipts of public service departments like Law Courts and Police. This in my opinion requires more serious consideration.

As regards the expenditure side, the comparison with British Indian standards may be misleading. The Province of Mysore is

is equal in size to two or three big districts in British India taken together and all the elaborate arrangements for administering a whole Presidency exist within this small area. I have stated a whole Presidency, because the Central Provinces is more than three times the size of Mysore but still it has not got a Council or Councillors, nor is the administrative machinery so elaborate in many respects as in Mysore. It is because the arrangements are so elaborate in Mysore that one is on surer ground as regards the comparison of the Revenue side and it can be more confidently stated that the growth of the Revenue has not received the attention that it deserved.

In considering the liberality in expenditure, allowance must also be made for the peculiarities inherent in a purely Native administration. For instance, judged by comparison with British Indian standards, the Secretariat Menial Establishment in Mysore appears very excessive. The establishment of the Comptroller and Auditor-General in Calcutta is under the supervision of the highest audit and account officer in India and combines economy & efficiency in a high degree. The strength and cost of this establishment, according to the Budget estimat of 1904-5, were as follows.

Number		Cost
13	Officers	2,04,230
222	Clerks	2,25,530
76	Servants	8,040
—	Other charges	40,180
		4,77,980

The Mysore Civil Secretariat, according to the Budget Estimates of 1904-5, consists of 13 officers, including the Dewan and Councillors, and the details of the establishment are as follows

Number		Cost	
13	Officers	1,52,510	
147	Clerks	92,700	
368	Servants	35,454	
—	Other charges	45,800	3,26,464

The difference in the number of clerks as compared with the Comptroller General's Office is due to differences in the nature of account office and Secretariat work but the very large difference in the strength and cost of the menial establishment is noticeable.

The Mysore Secretariat establishment given above corresponds with the Legislative, Home, Finance & Revenue Agriculture Departments of the Government of India, together with the three Honourable Members in Council in charge. The strength and cost of these establishments were as follows in the Budget estimate of 1904-5.

Number	India	Cost
21	Officers	6,34,120
191	Clerks &c.,	3,25,120
174	Servants	20,400
—	Other charges	3,35,960
		13,15,600

There is, of course, no comparison between the total work of the Government of India and that in the Mysore Secretariat, but it will be clear that the proportion of the menial establishment is very much higher in Mysore both in numerical strength and expensiveness.

As already stated, the reason for this must be sought in the native ideas of power and position and the difficulty of discriminating between private sentiment and public needs. If the appointments were made to meet only the needs of the public service, then so large a number of menials would not be required. In the Government of India Secretariat, the scale of servants, as far as I remember, for an Assistant Secretary and Under Secretary is 2, for a Deputy Secretary 3, and for the Secretary or Honourable Member, about 4 or 5 only. Here the Councillors get 18 servants each, the Secretary 10, the Deputy Secretary 8 and the Assistant Secretaries 6 each. It is clear, therefore, that if the British Indian rates were applied, the existing number might be reduced

about one-third of the total. Recently some reductions have been made in the Secretariat Establishment of menials but they do not materially affect the point of my remarks here.

It may also be easily proved (Vide paragraph 29 of this note) that the ordinary clerical establishments are generally on a liberal scale as compared with British India. But enough has been said to show that the comparative test is not quite useful for the present purpose. Improvement in business habits has been considerable in parts of British India where the natives of the Country have better opportunities of profiting by example of single-minded devotion to duty set before them by their European Rulers. Any changes in this respect must be gradual and cannot be brought about by the action of the higher authorities sanctioning expenditure. In Mysore, as far as I can judge, the Gazetted officers are fully occupied, but the clerical establishments are rather liberal and the Menial establishments still more so.

It appears, however, that the disproportionate growth of expenditure in the last decade could not have been stopped by considering simply considing the necessity for the expenditure but it might have been avoided if there existed in Mysore the same financial checks and financial methods which have been so usefully employed in British India. These checks and methods are.-

(1) A strong and independent Finance Department;

(2) the annual Budget check; and

(3) the system of Provincial settlement.

In Mysore, the port folio of finance is in the hands of the Head of the Executive Government. He has under him heads of spending departments like Public Works and Military and also Councillors in charge of important public service departments like Education, Police & Medical. All these high officers are constantly pressing for useful expenditure and the Head of the Government has, on the one hand, to decide which items are useful and are required in the interest of the public service and, on the other, to find the funds for meeting them. There is no

limit

limit to useful expenditure and hence it is necessary that there should be an independent head of department to press considerations of finance upon the attention of Government. If in British India the appointment of the Hon: Finance Member were abolished and H.E. the Viceroy placed in charge of the Finance Department, the position will be analogous to what it is now in Mysore. The Head of Government occupies the position of a judge who has to decide between various claimants, but while the spending departments have special advocates to plead their cases, the Finance Department really goes undefended. This is a state of things that requires careful consideration.

As regards the annual Budget check, the subject has already been discussed at length in my letter to Government No.5802 of the 4th April 1905, and in my General review of the Budget Estimates of 13th May 1905. The spending officers do not appear to fully understand the Budget rules; neither are the rules very strictly applied, and hence Government is troubled throughout the year with disproportionately large number of proposals about additional grants and reappropriations.

I now come to the important subject of the system of Provencial settlements. These settlements form, so to speak, the corner stone of the British Indian Financial Administration. They were originally made for a term of 5 years and hence they have been sometimes called the Quinquennial Budget Estimates, for it was through these Provincial settlements that the Government of India regulated the scale of expenditure on Civil Administration and checked its undue growth. The quinquennial settlements are now being converted into quasi-permanent ones and this change will no doubt lead to the greatest efficiency in Civil administration consistent with economy. The credit for the inception of the system is due to the Government of Lord Mayo, though the subsequent developments of the system have covered an area not anticipated in 1870.

Prior to the time of Lord Mayo, the proposals for expenditure by the Local Governments were apt to degenerate into a

scramble in which the Government that could press its claim with the greatest force and that was most clamorous would generally obtain a greater share of the available Revenues. The whole of the Revenues of British India belonged to the Government of India. The Army expenditure, the Interest on Debt, the Home Remittances on account of European stores and services were under the direct control of the Government of India and the Surplus Revenues after meeting these direct demands were available for distribution among the Local Governments for Civil Expenditure. Naturally from the manner of the distribution described above, the amount at the disposal of the Government of India was unequally distributed and produced great differences in the financial conditions of the various provinces. This was not all, under the system described, the Provincial Governments had very little incentive to economy, for any special improvements in Revenue and savings in expenditure would automatically go into the coffers of Government of India and thus the fruits of good administration by one Government would be available for use by all and probably would be allotted largely to the one that has been most extravagant.

To remedy the above state of things, the system of Provincial settlement was devised. Under this // system, the Government of India settles on a uniform plan, and so as to secure administrations of equal efficiency, standard scales of expenditure for each Government and allots to each specified shares of the Revenues, collected in the Province, equivalent to the standard of expenditure. If the Provincial Governments are able to make any improvement in the Revenue allotted to them, the increases earned are available for increases of expenditure in the Province and in the same way any savings in any particular branch of the administration are available for meeting urgent requirements in other branches.

The system above discribed at once secures economy & efficiency in financial administration. The improvement in Revenue and savings in expenditure effected in any year are carried for-

forward to the next and are at the disposal of the Provincial Government. The Administration of Revenue Laws is strict and impartial because the benefit of it accrues to the general Taxpayer of the Country. The Local Government has great incentive to economy and having been placed somewhat in a position of freedom and independence in the matter of the financial administration, is able to secure all the advantages that are inseparable from such position. Under this system, the Revenue in British India has improved enormously in the last twenty years, considerable reduction of taxation has been made and surplus revenues have been most usefully spent and the financial position has attained a sound and stable basis.

In Mysore, the whole of the Revenues of the State belongs to the Maharajah. Out of these Revenues the subsidy to the Goverment of India and other charges connected with Army and Defence must be paid, the Palace expenses should be disbursed and the balance is available for the ordinary expenses of Civil Administration, and for creating the financial reserves required for periodical heavy demands upon the Revenues.

The charges for Army and Defence are practically beyond the control of the state.

The Palace expenses must necessarily grow for sometime because not only will the calls on the Ruling Prince for acts of hospitality be increasing on account of the physical & climatic conditions of the Country and the facilities for communication, but unlike ~~may~~ other Ruling Princes in India and elsewhere, the Maharajah has no private estates from which to provide for the members of the Ruling family.

As regards the Civil Administration, the expenditure must grow to keep pace with the progress of civilisation.

Thus the demands on the Revenues are divided among three well defined classes. The Military Service, the Palace and the Civil Service.

The Government of India are generally associated with the Military Service and any demands for increased expenditure by

by the Supreme Government, if accepted, are met subject to the usual limitations of Revenue.

The Palace expenses, as I have stated, are probably bound to grow, though it is feared that they are apt to be looked upon as unproductive as compared with the ordinary expenses of Civil administration.

Remains the Civil Service which is believed to embrace within its folds all the useful and desirable expenditure that is worth having.

If the above statement of the position is generally correct then it would be clear that a condition somewhat analogous to that in British India before Lord Mayo's time has been reached in Mysore.

As stated in paragraph 3, the year 1895-6 was the last year of a surplus of ordinary Revenues in Mysore, the subsidy was increased in 1896-7, just absorting the whole of the then assured surplus. It is naturally felt that if there had been no surplus, the increase in the subsidy might probably have been evaded, and if there is again a position of surplus, there may be a call for a contribution, however, small, towards the measures for Military Defence.

It is also felt that but for the increase in the Palace grant and in the allowances to Members of the Royal Family- desirable and useful financial measures might have been introduced long ago.

Thus the general Government has not much interest in securing a surplus, and a great incentive to economy in internal administration has been taken away.

As already explained, the demands for Army services are beyond control; the increase in the Palace grants is necessary; and there is no limit to useful expenditure towards the material and moral development of the Country.

But all the expenditure must proceed subject to the recognised limitation of Revenues and this limitation is best imposed by prescribing a percentage of the Net Ordinary Revenues as the standard of expenditure.

It has already been stated that for the present purpose, it is immaterial whether or not the growth in the Civil expenditure in the last decade was required to meet the needs of a progressive administration. Nothing more is needed to establish the weakness of the present system than the fact that under it, there have been continuous deficits for five or six years, that these deficits have depleted the financial reserve and that the Government of Mysore are less able now to meet a heavy bill for relief of distress or capital expenditure than was the case at the end of 1897-8. This depletion means at least the transfer of financial burden to future generations which, it is recognised should be distributed equally among all the normal years of financial administration.

Before proceeding to consider the percentage of the Revenue that may be fixed for expenditure on ordinary Civil administration in Mysore, it is necessary to review the extent of the depletion of the financial reserve that has taken place since 1897-8 and to examine the actual requirements to meet ordinary liabilities like Savings Bank Deposits and special demands like famine relief.

The following statement compares the Assets and Liabilities of the Government of Mysore on 30th June 1898 and 30th June '04 respectively:

(In thousands of Rupees).

Assets	At end of 1897-98	At end of 1903-1904
Cash Balance in Treasuries	61.33	91.87
Surplus Investment Account	129.03	42.88
Military Stores	1.08	1.11
Village School Fund	"	48
Departmental Balances	"	1.49
Mysore Weavers' Lines	"	70
Loans and Advances	23.30	23.60
Advances (Objection Book)	3.08	1.48
Palace Deposits	7.62	46
Other items	40.20	5.99
Public Works Deposits	74	.
Total	266.38	170.06

Liabilities	At end of 1897-1898	At end of 1903-1904
Savings Bank Deposits	31,06	78,85
Mysore Railway Loan	20,00	.49
State Life Insurance Fund	3,23	10,27
Local Funds including District Funds,		
Local Funds General, Irrigation Cess Fund and Municipal Funds	11,50	10,36
Muzrai Funds	2,04	4,25
Military Funds	53	1,06
Revenue Deposits	3,67	3,85
Judicial Deposits	1,34	1,96
Public Works Deposits	"	1,90
Other items	53,48	12,67
Total	126,85	125,66
Government	139,53	44,40
	266,38	170,06

It will be noticed that the net assets have diminished in the six years by no less than 96 lakhs. This is made up chiefly of a decrease in the cash and invested reserve of about 55 lakhs and an increase in the liability for Savings Bank Deposits of over 47 lakhs.

The question that first arises is what minimum limit should

should be assumed for the Savings Bank Deposits. Of the total of about 79 lakhs held in deposit on 30th June 1904, over 37 lakhs were on account of individual accounts in excess of Rupees 5,000 each. If a wide spread famine were to take place, not only will there be heavy withdrawals of deposits by the Agricultural classes but the professional men, Merchants &c., who hold the larger portion of the deposits, will also draw heavily. Government of India Securities will be cheaper and there will be important opportunities for investing capital at a higher rate of interest. On the whole, it may be assumed that at the worst, at least one-third of the deposits will remain with Government. On this assumption, about 52 lakhs should be held by Government in cash or easily saleable securities against a Savings Bank Deposits of 79 lakhs. Thus out of a total in cash and investment of about 135 lakhs on 30th June 1904 about 52 lakhs must be taken as set apart for repayment of Savings Bank Deposits. A further sum of about 63 lakhs must be taken as the Minimum balance for working the treasuries, leaving about 20 lakhs only available for emergent expenditure like famine relief &c.,

The next question that arises is what amount of cash should be reserved as a provision for famine relief. In British India according to the calculation made in 1877-78, the expenditure on relief measures and the loss of Revenues due to famine, are taken at 15 Crores for every ten years. The population of Mysore is about 1/40th of that of British India and rateably the expenditure should be 150/40 or 3¾ lakhs a year; but Mysore is more liable to famine than British India as a whole, and the annual provision for famine relief should certainly be more than 3¾ lakhs. In my letter No.5802 of 4th April, I suggested a provision of 5 lakhs a year as a very moderate amount.

The provision of five lakhs does not include anything on account of Agricultural loans or for loss of Revenue. Sums of 5 lakhs set apart every year will give 50 lakhs in ten years (the interest being treated as Ordinary Revenue), but out of

of this about 25 lakhs may be taken as loss of Revenue and Agricultural loans, leaving only 25 lakhs as applied to the actual relief of distress. This sum of 25 lakhs will, at the rate of Rs.2 per month per head of population, support of two lakhs of men for six months only. This seems hardly sufficient for a big famine among a population of 54½ lakhs, the major portion of whom live by agriculture. I am therefore now inclined to think that 8 lakhs a year would be more adequate than 5 lakhs. At the same time, it is reasonable to assume that when a sufficiently high balance has been accumulated the annual provision may cease to be made. I would for the present put this maximum balance at 150 lakhs.

According to the above estimates, there should have been available surplus balance of about (150+52=202 lakhs) two Crores on 30th June 1904 but instead of this Government had only about 72 lakhs or a little more than one-third the total requirement for a full preparation. At the end of 1897-8, the requirement was (150+20) 170 lakhs and the available balance was 130 lakhs. The position has therefore very much deteriorated since 1897-8 and early steps should be taken to recoup the balance.

Some authorities hold that the Government of Mysore need not provide for the whole of the possible requirement for a big famine but the Government of India may be expected to grant loans to finance such a calamity. The Government of India are no doubt prepared to assist in all cases in which assistance is necessary, but in a case like this, the Native State should first do all in its power to provide against every possible risk. Not only does the policy of providing expenditure chargeable to Revenue by temporary loans produces unequal distribution of the burden among different generations but it is not fair to draw upon the resources of the Imperial Government except in very special cases and unforeseen emergencies. Besides, there are practical difficulties in making big loans to Native states from the Imperial Treasury. In the first place, all the available

available capital in British India is hypothecated for extension of Railway and Irrigation Works; and secondly, the repayment by small instalments of a big loan leaves the whole burden of the Original Debt upon the Government of India- the small repayments being merged in the ordinary annual receipts of debt & deposit transactions. I think, therefore, that the full estimated provision required for famine relief should, as far as possible, be made by setting aside portions of the annual Revenues.

In connection with the Famine Insurance Reserve it is important to consider the form in which the reserve should be kept At present all the surplus balance is invested in Government of India securities but I do not think this is quite a safe arrangement. Famine in Mysore is generally accompanied by a similar visitation in British Provinces and when this is the case, Govornment Securities to the extent of a Crore or more may not be sold without serious loss in price. The Secretary of State incurred a debt of £1,200,000 on behalf of the Mysore State to supply funds for the construction of the Mysore Railway. This debt is due for repayment in 1936 and a sinking fund has been formed of an amount likely to produce 180 lakhs in that year. This sinking fund is also held in 3½% Government Securities but the question arises how would the 180 lakhs be realised at one time by the sale of Rupee Securities. In view of the practical difficulty of the arrangement, it would perhaps be wise to keep about half the total cash reserve of the Mysore Government in the form of 3% sterling securities or 3½% sterling debentures and to keep the other half in Rupee securities in India as at present. The matter is not urgent, but if the plan is considered feasible, then steps may be taken to approach the Secretary of State through the Government of India.

Another requirement for which annual provision should be made is the capital expenditure on Railways. Before long the Government of Mysore may have to settle a comprehensive scheme of Railway capital expenditure to keep ~~place~~ pace with the con-

considerable additions to Railway mileage now being made in British territory. There are six different ways in which Railways may be constructed :

(1) The lines may be constructed by local Companies as purely private enterprise.

(2) They may be constructed by local Companies and the funds subscribed by them on a guarantee of interest from the State.

(3) They may be made by Companies and Firms outside Mysor either as purely private enterprise or on State guarantee.

(4) The railways may be undertaken by the State at its ow cost.

(5) They may be built by the State with funds supplied by private Companies or the general public.

(6) They may be undertaken by the Government of India or by Companies under contract with the Government of India at the cost of the State.

The first two methods cannot safely be adopted in the present condition of Mysore. The people seem to be deficient in capacity for joint stock enterprise and it will be hazardous to trust to such enterprises as an experiment only. There can be no doubt that this is the only proper way by which Railways should be constructed, for not only are they commercial undertakings which should be left to private enterprise, but it is extremely difficult in the case of a small State like Mysore, to find the cost of construction from the Ordinary Revenues. There is, however, on the experience in British India, no prospect of a real and efficient private enterprise forthcoming in the immediate future.

The third method stated above must, for the present, be considered as beyond the pale of practical finance. Not only are delicate questions about cession of jurisdiction and other allied matters likely to arise in connection with agreements with Firms and Companies not of Mysore domicile, but as only Europea

European Firms are likely to be able to take up the undertaking- it is not expedient for the Mysore State to enter into direct contracts with European Firms or Companies for the construction of Railways in the State.

As regards the fourth and fifth methods, the construction through State agency will involve the entertainment of an expert Railway Establishment quite incommensurate with the results to be obtained. This remark does not apply to small feeder lines which can always be supervised by the ordinary Engineering Establishment.

It is therefore concluded that under present conditions, the safest course is to have all the through important lines constructed by the agency of the Southern Mahratta or the South Indian Railway Company, as the case may be, under contract with the Government of India and that the feeder and other small lines should be done by direct State agency.

If the course mentioned in the preceding paragraph is adopted, then practically the whole burden for construction will fall upon current Revenues. In the case of construction by Companies, the funds may be immediately supplied by them but there must be a condition of purchase and a sinking fund must be started at once to meet both the capital and interest. As regards the State lines, efforts might be made to obtain funds by means of local debentures bearing a low rate of interest, but there is no hope at present, that they will succeed and it is practically certain that all State construction must be by means of funds raised by taxation as current Revenues.

It has been stated above that there is no likelihood of the Government of Mysore being able to obtain funds by means of local Railway debentures to any extent at a low rate of interest This is so, because it is an important condition of success in these operations that the debentures issued should be marketable. To make them marketable it is necessary that there should be

be Banks which ~~carefully~~ can freely deal with the debentures. In British India the Provincial Railway debentures and the Stock Notes were practically failures because they would not be dealt in by the ordinary bankers and dealers in Government Paper.

Under the Government of India Presidency Banks Act of 1876, these Banks cannot deal in Securities of Native States. The question whether the Mysore State should not gradually attempt to open a State Bank of its own and entrust the whole of the Treasury Work in the Province to its branches is a very big question. Such a scheme is not without interest for the future welfare of Mysore, for once Deposit and Loan Banks are established successfully with a net-work of Railways in the Country, the material development of the Country will progress by leaps and bounds and a great impetus would be given to joint stock enterprise of all kinds.

This is not the place to discuss in detail the possibility of a State Bank for Mysore. The people are not sufficiently advanced in business habits, and with the experience of the Agricultural Banks before him, no one can venture on an experiment without sufficient safe guards, which in themselves would probably stand in the way of the success of the scheme. But it is a question whether the Government of Mysore cannot approach the Government of India with a proposal to alter the Presidency Bank Act in its favour. The question is not free from practical difficulties as far as the Government of India are concerned, but Municipalities and other Local Bodies raise loans independently of the Government, and in the case of a Native State like Mysore which is administered on the British Indian system, there is no risk in allowing it borrowing powers with safeguards similar to those applied to Municipalities &c., But even if the Native State is not permitted to have its securities passing side by side with Government of India Securities, the Government of India might be disposed to assist in other ways on the ground that the savings of the Mysore people are largely invested in Government

of India securities, and a portion of the loan raised by the Govt: of India may therefore be fairly hypothecated for extension of Railways in Mysore.

It is not necessary to pursue this question of Railway finance in Mysore any further in this note because the difficult about funds can arise only when the Railway Schemes have been settled. The important financial issues involved in the settlement of the scheme have only been mentioned here incidentally. The immediate question to be considered here is whether if any and if so, what annual provision should be made in the annual estimates as a reserve. On this question, I noted as follows i paragraph 9 of my letter of 4th April 1906 :-

"One item of heavy periodical demands on the Mysore Revenu which does not occur in British India is the Capital Expenditu on important Railway communications. In British India, Capital Expenditure is not charged to Revenues, but is met from borrow funds, but the Mysore State has no public debt of its own, and there is considerable difficulty in floating a public loan of its own as long as the Presidency Banks are forbidden to deal with the securities of Native States. It is therefore necessa for the State to provide for the capital expenditure out of cu rent revenues. On the last occasion a loan of £1,200,000 wa raised in the London Market through the Secretary of State an the State may be obliged at no distant date to undertake impo through lines of communications to connect with its own Railw system the net work of British Railway lines that are being c structed on all sides on the borders of Mysore. Even if the funds are obtained as before temporarily through the Governme of India, provision must be made for a sinking fund and the total charge spread over as many years as possible. It is th fore absolutely necessary that as in the case of Famine Relic a regular surplus should be created to repay the periodical heavy demands for capital expenditure. I think 5 lakhs a yea would also be a very moderate provision for such demands".

I am still of opinion that 5 lakhs is the minimum that should be set apart from year to year. It will be seen from the figures in statement A annexed to this Note that the net charge for Railways on the Revenues has diminished from Rs.9,22,625 in 1894-95 to Rs.61,317 in 1903-4. This large improvement has wholly been utilised for increasing the ordinary expenditure of Government, but if instead of this, the improvements in the net receipts were set apart for capital expenditure and a fixed net annual charge were borne for the service from year to year, a very considerable fund would have been available by this time for pushing forward Railway construction at a rapid rate. Pendin consideration of the wider question of meeting capital expenditure out of borrowed funds, I think it would be wise to make an annual reserve of 5 lakhs for Railway construction as suggested in my letter of 4th April.

In paragraph 12 of my letter of 4th April, I have dwelt on the necessity of securing a small reserve of two lakhs a year to provide for special charges such as Royal Marriages, Entertainment of distinguished guests &c., which do not recur regularly from year to year but which on the total of a number of years must represent a tolerably heavy burden. In paragraphs 49 & 56 of this note I have mentioned certain items of expenditure which are not treated as <u>bona fide</u> public charge in British Indi but which have to be paid by the Native state. Such items are subscriptions to Memorial Funds, grants to local associations, erection of Statues &c., The expenditure should be avoided as much as possible as a charge against State Funds but it is not perhaps possible to avoid them altogether. I think, therefore, that when incurred, they should be treated as outside the ordinary course of business and should not be met from Revenues assigned for Civil administration. It will be sufficient, if for this purpose, the proposed reserve of 2 lakhs for special charge is raised to 3 lakhs.

The requirements in the shape of Cash and Revenue surplus

may be summarised as follows.-

1. A working balance of 60 to 65 lakhs on 1st July.

2. Cash or investment equivalent to two-thirds (being over 50 lakhs on present figures) of the total Savings Bank Deposits.

3. An annual surplus of about 8 lakhs as a Famine Insurance Reserve subject to a maximum accumulation of 150 lakhs.

4. A moderate annual provision of 5 lakhs as a Reserve for Railway capital expenditure.

5. An annual surplus of 3 lakhs to meet special charges at irregular intervals.

I now come to the question of the percentage of the Revenues which may be assigned for Civil administration. In British India in settling the standard of expenditure on which the assignment is made, voluntary contributions and non-recurring charges are excluded and only a very moderate provision is made for optional expenditure like construction of original public works- the practice being to meet such charges from the normal growth of the productive heads of Revenue assigned for the purpose. On this basis, the standard of expenditure for the purpose of Revenue assignment in Mysore may be calculated as follows.

Net Civil expenditure in 1903-4	...	... 124 lakhs
Deduct special excess under Medical on account of adjustment of old bills and non-recovery of local contributions	...	½ lakh
Consus charges in 1903-4	...	... ½ "
Non-recurring special charges under "24 Miscellaneous"	...	... 10½ "
Extra ordinary Public Works in 1903-4	...	17 "
Ordinary Works in excess of average of actuals of previous three years	...	3½ "
Repairs in excess of average of actuals of previous three years	...	... 4 "
		35½ lakhs
		88½

The above calculation gives a standard of expenditure of 88½ lakhs; adding one lakh for ordinary plague charges, the

total comes to 89½ lakhs. As stated in paragraph 7 of this not if the standard of Revenue is taken at 168½ lakhs, then the standard of expenditure calculated above is just about 53 per cent of the standard of Revenue. This is a high per centage for ordinary Civil expenditure, but it is not possible to go down lower on the present figures. Berar before its formal transfer to the Government of India was administered on the basis of a Provincial settlement and the whole of the expenditure, excludi only the cost of the Hyderabad contingent, was included in the settlement, but the per centage of Revenue assigned for the pur pose never exceeded 50.

In the calculation given in paragraph 106 a deduction of 9½ lakhs has been made on account of non-recurring charges and voluntary grants. This includes, besides charges not recognise as on Bona fide public service in British India, such items as "Grants to Municipalities" "City Improvements" &c., Although charges of the latter class are ordinarily met from growing Re- venues and it is not usual to make special assignments for them still when the Government has already committed itself to a lia bility for a large number of years, it would be unfair to ignor the charge altogether. But it is not necessary to allot any share of the growing Revenues: it will be sufficient to assign a lump sum of 4 lakhs for this purpose.

The whole of the extraordinary public works has also been excluded in making the calculation in paragraph 106. But the distinction between ordinary and extraordinary in the case of Public Works is very artificial and the Government of India ha long ceased to recognise such distinction. I think that import undertakings like the construction of a new Palace or the Mari kanave Project should be altogether outside the settlement. As regards the other works, they include works of Municipal Impro ment to which the Government is pledged. Considering all the c cumstances, I would as in the case of the figures for"24 Misce laneous" assign a lump sum of 4 lakhs for these also.

With the percentage of 53 ~~£1~~ calculated in paragraph 107,

the total comes to 53 per cent of the Revenues plus 8 lakhs. I would make it 55 per cent plus 5 lakhs, the lump sum grant being liable to withdrawal when the City Improvements are completed.

In starting a new settlement, it is necessary to give also an Opening Balance, for although the expenditure is expected to be kept within the assigned Revenues, it is not possible to follow this rule strictly from year to year. Besides, in preparing the Budget estimates, full provision is always made for all expenditure foreseen at the time, and in the actual result, the accounts are better than the estimates. On the whole, I think the settlement may open with a balance of 15 lakhs- it being a condition that the actual or estimated balance at any time should never go down below 8 lakhs.

The terms of the settlement may now be summarised as follows.-

I. As assignment of 55 per cent of the net collections under the Principal Heads of Revenue except Mining Revenue, together with a lump sum grant of 5 lakhs a year will be made to meet all expenditure of the administration; but the following will be outside the settlement-

(a) Palace Civil List and Pensions to the Royal family.

(b) Subsidy to the British Government and Army charges.

(c) Railway Service.

(d) All receipts and charges connected with Mining operations including Electric Transmission Scheme, Water Works and other public works required directly in connection with the Mining Industry.

(e) Expenditure on organised famine relief.

(f) Important original Public Works connected with the Palace or famine relief.

(g) Extraordinary items of expenditure exceeding Rs.10,000 for each outside the ordinary course of business.

The account should open with a Cash balance of 15 lakhs which

which should never be reduced in the actuals below 8 lakhs.

III. All the services should be maintained in an efficient state and all savings in expenditure and improvement in Revenue shares will be credited in the account.

IV. In case of doubt or dispute about the incidence of any charge against the account, the Comptroller's decision will be final.

V. The Comptroller should keep a pro forma account of the transactions duly balanced from year to year.

It now remains to be seen how the assignment affects the present financial position. The present standard of ordinary Revenue is about 168½ lakhs. Of this 55 per cent plus 5 lakhs or 97½ lakhs in all are set aside for Civil administration. The other requirements mentioned in paragraphs 105 and 111 are the following.

Army and Defence ...	48½	lakhs
Civil List & Pensions to Royal family ...	18½	"
Famine Relief ...	8	"
Railway Capital ...	5	"
Special non-recurring charges and extraordinary charges	3	"
Extraordinary Public Works	5	"
	88	lakhs.

The total thus comes to 88 lakhs in addition to 97½ lakhs assigned for Ordinary Civil expenditure. Thus against a total available ordinary Revenue of 168½ lakhs, the absolutely necessary demands amount to 185½ lakhs. This deficit of 17 lakhs can only be met from the Mining Revenue of which the existing standard is just about 17 lakhs. Thus under the scheme proposed, there will be a bare equilibrium between the existing standard of Revenue and the normal standard of expenditure For some years, the Cauvery Power Scheme will earn certain Revenue, but as I have shown elsewhere, a considerable portion of it must be hypothecated for building up the depleted cash

and invested reserve, and I have no doubt before long further proposals for fresh installations and for extension of electric lighting will be made to meet which additional resources should be found.

Under the scheme above explained, practically the whole of the Mining Revenue is set apart for creating financial reserves for famine relief, Railway construction and non-recurring expenditure of unusual character likely to be thrown upon the Revenues from time to time. This seems to be the most prudent arrangement, because the Mining Royalty cannot be treated as a permanent source of Revenue and it should not therefore be utilised for meeting obligatory expenditure of the Civil administration which cannot be reduced in the event of a sudden falling off in the Revenues. If after fully providing for famine and railway construction any surplus remains for disposal, it can best be used for important public works. These works belong to the category of optional works and any curtailment of the programme of optional works is not likely to cause embarrassment under financial pressure.

There is another provision which should in my opinion be found from the Mining Revenue as far as possible, and which I have already referred to in paragraph 42 of this Note. I mean the investment in private estates for the maintenance of the members of the ~~Royal~~ Ruling Family. The existing arrangements regarding this matter are not satisfactory. The Palace grant of 16 lakhs comprises all the expenditure of the Royal household, the allowances to the Members and dependants of the family and the cost of State functions. In addition, special allowances aggregating Rs.3,40,000 a year are made to the Yuvaraja and Rajakumaries. These allowances are of the nature of a reserve, though they are wholly at the disposal of the recipients for building and other purposes. It is always a delicate task for a Hindu Ruling Prince and His Councillors to settle among them the scale of allowances for the Royal Household and it would be

satisfactory

satisfactory to separate the maintenance charges of the Members of the family from the personal expenses of the Ruling chief and the cost of State functions. If a crore or so could be invested in private estates either in Mysore or on its borders in Madras or Bombay that might be a permanent provision for the maintenance of the Members of the Royal family, the distribution of the income being left to the Ruling Chief himself or to some other body constituted under his orders. If this is found practicable, then the wisest course will be to set apart a portion of the Mining Revenue from year to year till a sufficient sum has accumulated. Meanwhile the existing arrangements may continue. It will be clear that if this course is followed, the embarrassment caused by a fall in the Mining Revenue will not only be minimised but it will be possible to reduce expenditure by drawing upon a special Reserve.

I have in this note considered the remedy for disproportionate growth of expenditure which is the question specially referred to me by Government. As I have explained, the most effective remedy is to fix a percentage of the Ordinary Revenue for expenses of Civil administration, and also to create a strong finance department and to apply Budget rules strictly to all spending departments. Incidentally I have considered the question of financial reserves connected with the immediate and emergent liabilities of the Government of Mysore and have suggested the best means of averting any embarrassment due to fluctuations in the Revenue from Mining Royalty. But I have not gone into details regarding such matters as the working of the Pay, Leave Pension Regulations in Mysore.

The Government of Mysore has not only adopted the Government of India Civil Service Regulations in Mysore but has also considerably improved upon them in the direction of liberality. The Government is no doubt within its rights in doing so, but it may not be out of place, in connection with the question of growth of expenditure, to mention that such liberality is not

nly uncalled for but it is detrimental to the best interest of he Service. In British India, the Leave and Allowances rules were originally made for officers who were practically banished from their homes for the best part of their lives. The long furlough was required to enable officers to go home to England. The privilege leave for three months at a time was necessary for the recruitment of health of Englishmen in intervals of the most oppressing work in an uncongenial climate. Here in Mysore the officers work near their homes and in a climate, perhaps for all the year round on an average, the best climate in the World. There is therefore not only no ground for more liberal pensions and pension rules, special allowances for unhealthy and semi-healthy tracts, exchange compensation to Native officers remitting money to England, and other various concessions and exceptions to the British Indian Regulations, but on the other hand, there is room for restricting concessions made by those Regulations without causing any real hardship.

I have already referred to the generally liberal scale of clerks and servants maintained in the public offices. In the case of menial servants, not only is the cost and the numerical strength very high but the maximum amount of pension has recently been considerably increased. As an act of generosity to the poorer class of its servants, the measure has no doubt much to recommend it but there are indirect effects of the measure which should not be overlooked.

Here in Mysore, there are two Cotton Mills, and I have found by experience as Government Director of one of the Mills, that local labour cannot be obtained for the Mills in sufficient quantity at a moderate charge but it has to be imported from outside the Province at a heavy cost. If the scarcity of local labour is due to the Government Service being made too attractive then the State must to some extent be responsible for depriving the poorer class of its subjects of one great opportunity of being trained in skilled labour in one of the most hopeful industries within the precincts of the City. This is an aspect

aspect of the question which should not be overlooked.

The head quarters of the Government of Mysore are at Bangalore which is also an important Military Station of the Government of India and which contains a large Residency establishment. An important increase in the remuneration of a clas of public servants naturally affects Imperial interests also.

I have in the preceding two paragraphs simply invited attention to the possibility of effecting economies by alteration in the Regulations suitable to the special conditions of the Mysore Service. But the subject is too vast and too technical to be dealt with in a general note of this kind, and I do not wish to pursue it in detail in this note. Any radical changes in the Rules cannot affect the finances immediately, and if found necessary, they can only be introduced after full consideration by a Representative Committee.

I annex statements marked D and E showing in detail the Revenue and Expenditure of the Mysore Government for the ten years from 1894-5 to 1903-4. The figures are given in the same detail as in the yearly Financial Reports published by Government. I also enclose a statement F giving details of the Public Works Expenditure for the ten years.

e 18th August 1905,
Bangalore.

Comptroller.

statem

Abstract of Net Revenue and Expenditure of the Gove

Revenue and Expenditure	1894-95	1895-9
Net Civil Revenue (Excluding Mining Royalty)	15,82,3,48,3	160,73,70
Civil Expenditure	-90,7,6,1,1,3	-95,52,91
Palace Civil list + pensions to the Royal Family	-1,40,0,0,0,0	14,80,00
Army and Defence	-3,50,1,05,0	-3,50,26,7
Railways (Net)	-9,2,2,6,2,5	250,50

Total Expenditure

Net ordinary Surplus +, or deficit --

Add

Mining Revenue

Lauvem Power Scheme (Net)

nment of Moyare for the ten years ending 1903-04

1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
150,72,122	16,07,9,148	15,12,8,073	16,60,32,16	16,08,8,266	16,01,6,998	16,53,4,734	16,36,7,812
-89,44,93-1	-97,25,022	116,2,0,795	113,35,015	109,83,190	96,33,478	113,45,987	124,05,177
-14,80,0-00	1,56,0,000	15,60,000	15,60,000	15,60,000	16,40,000	16,40,000	18,40,000
46,65,037	48,39,941	46,64,490	45,47,600	45,64,911	48,75,673	49,29,691	48,20,683
345,607	80,4,889	9,39,042	34,63,026	38,0,576	52,6,546	12,4,157	6,1,317
54,14,812	169,17,920	187,77,038	209,05,641	174,88,677	166,75,697	180,39,835	191,27,177
342,690 - X	8,38,772 -	36,489,65 -	43,02,425 -	14,00,411 -	6,58,699 -	15,05,101 -	27,59,365
1,04,9,161	13,80,209	11,61,181	11,88,824	14,44,946	16,0 6,502	15,32,099	18,15,434
"	"	"	"	- 20,87,515	-25,67,309	3,76,882	4,94,215
7,06,471	5,41,437					4,03,880	
"	"	24,87,784	31,13,601	- 20,42,980	16,19,506		4,49,716

I Land Revenue

1 Land Revenue

2 Forest

Total

II Taxation –

1 Stamps

2 Excise

3 Customs

4 Assessed Taxes

5 Registration

Total

III Other Services

Interest Rec., net

Total Ordinary Revenue

IV Mining Royalty and Leases

V Commercial Services –

Railways Power Scheme (Rev and Capital) Net

Grand Total

for 10 years from 1892-5 to 1903-4.

1896-97	1897-98	1898-99	1899-1900	1900-01	1901-02	1902-03	1903-04
9,3,1,6,840	9,781,073	9,527,827	9,501,275	9,826,212	9,760,763	10,022,608	9,636,38
989,344	1,124,433	1,173,159	1,355,387	1,251,333	1,434,498	1,479,735	1,595,12
030,618,4	10,905,506	10,700,986	10,856,662	11,077,545	11,195,261	11,502,343	11,231,50
7,56,316	818,206	637,955	746,673	769,409	723,639	690,987	715,04
3,27,37,02	33,65,287	31,64,312	34,76,612	35,86,080	34,17,853	36,28,723	36,98,50
2,94,060	3,10,891	3,19,336	3,81,504	3,10,347	3,53,011	4,00,159	3,52,52
2,62,088	2,29,093	2,17,639	2,12,309	2,15,632	2,10,178	2,05,499	2,58,57
1,03,127	1,15,300	87,845	1,10,514	1,24,479	1,17,056	1,07,023	1,11,66
4,689,293	4,838,777	4,427,087	4,927,612	5,005,947	4,821,737	5,032,391	5,136,30
76,645	3,34,865		8,18,942	4,774			
507,2122	16,079,148	15,128,073	16,603,216	16,088,266	16,016,998	16,534,734	16,367,81
1,049,161	1,380,209	1,161,181	1,188,824	1,444,946	1,606,502	1,532,099	1,815,43
						376,882	494,21
16,121,283	17,459,357	16,289,254	17,792,040	17,533,212	17,623,500	18,443,715	18,677,46

The Revenues of the Govt of Mysore from 1894-95 to 1903-04.

7-98.	1898-99.	1899-1900.	1900-01	1901-02.	1902-03	1903-04
,128	91,10,795	91,00,347	93,85,749	92,67,526	9571841	9426441
,796	4,23,247	4,09,137	4,45,625	5,03,420	458020	373548
85,924	95,34,042	95,09,484	98,31,374	97,70,946	10029861	9799989
1,500	0	0	0	0		"
77,504	11,63,465	11,90,834	14,33,696	16,06,502	1493786	1820049
1,500	60	0	0	0	1000	2130
0	0	0	11,250	0	37313	11625
80,504	11,63,525	11,90,834	14,44,946	16,06,502	1532099	1833804
02,073	1,13,731	1,62,488	1,82,175	1,57,805	186179	250522
06,885	7,99,352	9,41,319	7,64,553	10,15,116	982384	1042999
1,423	0	0	2,069	5	75	0
95,603	2,56,077	2,40,793	3,00,512	2,60,186	318187	301342
18,796	4,807	13,814	8,980	1,816	27651	1258
24,780	11,73,967	13,58,414	12,58,289	14,34,928	1514476	1596121
27,485	18,88,866	18,02,192	17,22,274	16,76,543	1815984	1884483
71,628	12,87,846	16,05,793	17,88,705	16,74,227	1705162	1704523
					26053	22700
26,990	19,228	23,577	20,102	21,380	104524	106697
43,836	62,636	70,723	71,013	71,966		
6,729	13,483	0	5,118	7,179	"	2992
0	0	0	0	0	"	"
76,668	32,72,059	35,02,285	36,17,212	34,51,295	3651723	3724397
29,093	2,17,639	2,12,330	2,15,632	2,10,306	205499	258834
1,534	3,18,660	3,80,119	3,09,602	3,51,981	399612	351385
1,248	676	1,405	744	1,030	845	1203
0	0	0	0	0	0	0
12,782	3,19,336	3,81,524	3,10,346	3,53,011	400159	352588
21,296	19,746	17,332	14,004	17,276	21722	21040
73,552	2,06,517	2,41,538	2,81,440	2,57,179	241060	244587
06,533	4,10,156	4,78,492	4,77,634	4,48,200	434114	438315
7,634	5,919	6,383	6,815	6,602	6251	6482
38,187	21,702	47,257	28,329	36,395	33961	46869
0	0	0	0	0		"
25,886	6,44,294	7,73,670	7,94,218	7,48,376	715386	760223

D. Detailed Statement

Heads of Receipts.	Actuals. 1894-95.	1895-96.	1896-97.	Heads of Receipts.
Land Revenue—				1 Land Revenue—
1. Assessment on lands, &c. ...	90,54,937	91,42,701	88,39,233	1. Assessment on lands, &c.
2. Miscellaneous	5,02,386	6,03,106	4,91,628	2. Miscellaneous ...
Total ...	95,57,323	97,45,807	93,30,861	Total
Receipts from Mining Leases—				2 Receipts from Mining Leases—
1. Deposits by Lease-holders ...	1,000	2,000	0	1. Deposits by Lease-holders
2. Royalty...	7,33,527	7,72,885	10,48,738	2. Royalty and Gain by exchange
3. Prospecting License fees ...	0	0	0	3. Prospecting License fees
4. Fines on assignments	0	0	423	4. Fines on assignments
Total ...	7,34,527	7,74,885	10,49,161	Total
Forests—				3 Forests—
1. Timber	2,02,944	1,76,766	1,95,683	1. Timber ... ...
2. Sandalwood...	8,57,746	8,01,043	4,68,256	2. Sandalwood ...
3. Wood Fuel supplied to Railway ...	1,627	0	0	3. Wood fuel supplied to Railway
4. Miscellaneous	2,79,103	2,83,995	2,52,164	4. Miscellaneous ...
5. Khedda receipts	40,096	30,419	74,519	5. Khedda receipts ...
Total ...	13,81,516	12,92,223	9,90,622	Total
Excise (Abkari)—				4 Excise (Abkari)—
1. Arrack	17,90,740	18,94,660	18,12,694	1. Arrack ... ..
2. Toddy	13,50,104	14,33,254	14,17,379	2. Toddy ... ..
3. Opium (Gain on sale of Malwa Opium)	14,899	25,038	20,892	3. Opium (Gain on sale of Malwa Opium) ...
4. Miscellaneous	30,791	31,136	33,251	4. Miscellaneous ...
5. Proportionate cost of Distillery Establishment recovered from Civil and Military Station... ...	6,573	6,861	6,907	5. Proportionate cost of Distillery Establishment recovered from Civil and Military Station
6. Amount added to obtain even thousands	0	0	0	6. Amount added to obtain even thousands ...
Total ...	31,93,107	33,90,949	32,91,223	Total
Assessed Taxes, (Mohatarfa)—Total ...	2,64,533	2,66,501	2,62,088	5 Assessed Taxes, (Mohatarfa)—Total
Customs (Sayer)—				6 Customs (Sayer)—
1. Supari or betel-nut	4,41,115	4,28,376	2,93,475	1. Supari or betel-nut ...
2. Miscellaneous	737	802	586	2. Miscellaneous ...
3. Amount added to obtain even thousands	0	0	0	3, Amount added to obtain even thousands ...
Total ...	4,41,852	4,29,178	2,94,061	Total
Salt	18,234	22,551	15,651	7 Salt ... ...
Stamps—				8 Stamps—
1. General Stamp Papers and Labels ...	2,76,710	2,84,039	2,65,365	1. General Stamp Papers and Labels
2. Court Fees Stamps	4,10,277	4,42,731	4,63,129	2. Court Fees Stamps ...
3. Sale procesds of special water marked paper for court purposes ...	0	0	7,371	3. Sale proceeds of special water marked paper for court purpose
4. Miscellaneous	23,546	37,393	28,532	4. Miscellaneous ...
5. Amount added to obtain even thousands.	0	0	0	5. Amount added to obtain even thousands ...
Total ...	7,10,533	7,64,133	7,64,397	Total

Heads of Receip		1894-95.	1895-96.	1896-97.
Registration ...	...	96,180	1,03,719	1,03,2
Mint ...	...	0	6,557	3,5
General Administration, Civ (Stationery and Pr	artments,)—			
1. Stationery Receipts	...	308	721	
2. Sale of Gazette, &c.	...	2,283	2,648	2,
3. Miscellaneous Press I	s ...	2,673	2,063	2,
4. Sale proceeds of Spec ed paper for Cou	termark- poses ..	0	3,180	
5. Miscellaneous Other I ment Houses	s of Govern- ...	0	0	
	otal ...	5,264	8,612	5,
Law and Justice—				
1. Civil and Criminal C	...	58,192	56,203	58,6
2. Jail—Proceeds of Ma	ures ...	12,712	12,305	16,5
3. Do Hire of Convic	...	982	391	2
4. Do Miscellaneous	...	9,565	8,490	9,7
	otal ...	81,451	77,389	85,1
Police—				
1. Fines and Forfeiture	...	39	25	1
2. Savings and Refunds	...	1,420	1,222	6
3. Fees under Arms Ac	...	0	0	
4. Miscellaneous	...	0	0	
	tal ...	1,459	1,247	7
Education—	...			
1. School Fees	...	48,443	52,113	52,1
2. Sale of Books	...	21,834	21,396	23,9
3. Miscellaneous	...	17,558	18,123	17,0
	tal ...	87,835	91,632	93,0
Medical	...	7,050	15,762	12,0
Scientific and Minor Depar	—			
1. Proceeds of Governme	ens, &c...	2,797	3,836	3,38
2. (a) Sale proceeds of Bulls	Mahal ...	14,343	21,361	16,43
(b) Other receipts of	to ...	4,991	5,452	3,07
3. Miscellaneous	...	2,627	8,118	9,01
4. Agricultural Departm	...	148	416	7
	al ...	24,906	39,183	31,98
Interest—				
Interest on arrears of Lan	ue, &c ..	7,346	7,304	5,96
Interest on Special Loans	...	22,250	10,710	10,59
Interest on Encumbered Ja	s ...	6,217	9,082	11,42
Interest on Municipal Loan	...	0	0	1,39
Interest on Other Loans	...	167	572	87
Interest on Loans for Irrig	ells ..	2,172	4,892	5,62
Interest on Loans for Sagu	ltes ...	594	632	66
Interest on Loans to Agricu	Banks ...	39	1,058	8,15

Heads of Receipts.
Registration
Mint
General Administration—
1. Stationery Receipts ...
2. Sale of Gazette, &c. ...
3. Miscellaneous Press Receipts &
4. Receipts of Government House
5. Amount added to obtain eve ... thousands ...
Total
Law and Justice—
1. Civil and Criminal Courts
2. Jail—Proceeds of Manufacture
3. Do Hire of Convicts
4. Do Miscellaneous
Total
Police—
1. Fines and Forfeitures
2. Savings and Refunds
3. Fees under Arms Act
4. Miscellaneous ...
5. Contribution for Detective Polic at Kolar Gold-Fields by Mini companies ...
Total
Education—
1. School Fees ...
2. Sale of Books ...
3. Miscellaneous ...
4. Amount added to obtain ever thousands ...
Total
Medical ... ...
Scientific and Minor Departments—
1. Proceeds of Government Gar dens, &c. ...
2. (a) Sale proceeds of Amrut Ma Bulls ...
(b) Other receipts of ditto
3. Miscellaneous ...
4. Agricultural Department
5. Geological Department (other iten
6. Sale proceeds of Mysore Gazete
Total
Interest—
On arrears of Land Revenue, &c
On special Loans ...
On Loans to Encumbered Jahgirdars
On Municipal Loans
On Other Loans ...
On Loans for Irrigation Wells
On Loans for Saguvali Kattes
On Loans to Agricultural Banks
On House Building advances

8.	1898-99.	1899-1900.	1900-01.	1901-02.	1902-03	1903-04
561	88,648	1,10,765	1,24,684	1,17,191	107273	111985
0	2,085	0	0	0	0	"
198	1,244	1,740	1,562	1,251	1704	1143
932	2,697	2,598	2,771	2,334	1768	2084
784	1,846	2,259	2,215	2,726	25218	2880
292	0	2	60,919	2,137	4,004	367
0	0	0	0	0	0	"
206	5,787	6,599	67,469	8,448	10004	6474
029	52,496	62,337	53,709	53,153	56359	50144
011	7,453	9,626	14,761	11,382	21393	13840
351	710	575	1,160	1,457	760	665
973	9,677	9,108	5,523	12,193	10930	12603
364	71,336	81,646	78,153	78,185	89442	77252
32	130	78	108	69	108	71
434	1,317	662	309	6,541	19070	2144
92	94	0	53	5	7	3
226	18,540	7,202	4,799	22,681	3363	43594
0	0	0	0	4,211	4300	16742
4,784	20,081	7,942	5,269	33,507	26848	62554
3,582	46,465	49,877	54,475	52,673	52245	60708
3,378	18,099	25,084	21,608	24,905	25123	23244
7,686	15,180	15,559	15,892	15,171	23672	17911
0	0	0	0	0	0	"
94,646	79,744	90,520	94,975	92,749	101040	103863
18,588	21,687	27,206	28,974	31,930	41304	72078
3,215	3,458	3,258	3,498	3,407	4208	5124
11,927	21,032	11,982	9,687	23,855	31290	22844
946	1,651	2,050	1,855	7,447	15237	16159
4,841	5,621	4,010	7,132	4,514	4095	5471
810	434	407	212	1,167	208	194
0	0	1,202	200	886	1353	3086
0	0	0	131	0	0	0
21,739	32,196	22,909	22,715	41,276	56391	52878
9,689	7,695	9,466	14,634	13,712	19129	20244
9,205	47,994	60,600	749	809	344	47
8,803	2,150	11,321	742	19,103	9645	5031
1,151	2,094	4,763	9,123	10,226	9338	5331
2,342	2,712	1,956	4,823	2,180	1725	2385
5,123	5,341	5,953	6,658	6,737	7253	6901
610	439	779	610	663	430	42
25,998	58,023	45,833	46,726	30,872	23281	22085
0	0	0	6	217	203	8
62,921	1,26,448	1,40,671	84,081	84,519	71368	62961

...ture of the Govt. ...
...enues from 1854-5 to 1903-4

98-99.	1899-1900.	1900-01.	1901-02.	1902-03	1903-04	
1,08,245	96,663	95,113	1,07,950	56801	1675	
1,08,245	96,663	95,113	1,07,950	56-801	1675	
1,00,033	1,23,312	1,56,938	1,76,542	214870	237795	
15,190	20,135	16,326	14,855	16910	17091	
1,1383	14,917	18,619	22,109	26058	29896	
0	476	144	35	"	—	
1,26,606	1,58,840	1,92,027	2,13,541	257838	284782	
1,52,627	66,205	68,264	69,054	89643	230695	Includes Rs 156444/ being irrigation cess shown under Land Rev: file 1902-03, but shown here for this year.
1,01,721	1,04,661	1,10,173	1,03,504	122835	111892	
1,40,855	1,41,360	1,39,461	1,35,829	132955	134698	
5,481	7,449	7,321	5,907	7199	13451	
16,978	16,418	20,548	19,196	5729	15595	
				8235	675	
0	0	425	900			
2,65,035	2,69,888	2,77,928	2,65,336	269543	276311	
27,881	35,220	37,521	35,993	27057	14533	
15,351	13,724	13,841	13,423	13956	12559	
988	905	926	635	600	992	
6,753	6,747	7,601	4,320	6511	3906	
51,173	56,596	59,889	54,371	48124	31990	
1,26,961	1,26,406	1,25,798	1,22,432	115005	125663	
31,293	32,938	33,617	32,343	31361	31223	
1,700	1,615	1,619	1,485	1782	3824	
26,014	27,043	30,505	22,400	22513	23621	
0	171	0	0	0	0	
1,85,968	1,88,173	1,91,539	1,78,660	170661	184331	
6,60,617	6,58,658	6,64,308	6,57,297	668082	~~680931~~ 676462	
31,013	33,945	37,726	35,616	37996	22706	
6,91,630	6,92,603	7,02,034	6,92,913	706078	~~703637~~ 699168	
4,689	3,672	2,208	2,899	3837	—	Shown under Dy Comm: Lib... Hts
7,713	8,513	7,930	7,141	6872	—	
465	524	254	261	276	—	Asst Comm: from this years.
12,867	12,709	10,392	10,301	10985	0	
3,817	3,669	4,263	3,827	4135	4469	

Heads of Disbursements.	Actuals. 1894-95.	1895-96.	1896-97.
nterest and Repayment of Loans—			
nterest on 5 per cent Mysore Ry. Loan	1,01,700	1,01,420	99,062
Total 1, Interest ...	1,01,700	1,01,420	99,062
nterest, Other Accounts—			
)n Mysore Savings Bank Deposits ...	1,05,067	1,01,520	1,01,576
)n Endowment Fund	12,143	17,571	16,738
n Insurance Fund	2,701	4,714	7,064
Total 2, Interest ...	1,19,911	1,23,805	1,25,378
tefunds	64,860	1,08,909	61,065
and Revenue—			
. Deputy Commissioners of Districts—			
1. Officers	99,518	95,892	95,249
2. Establishments	1,29,592	1,28,861	1,29,514
3. Contingencies	5,888	5,509	5,955
4. Travelling Allowances ...	14,043	17,745	15,636
	2,49,041	2,48,007	2,46,354
Sub-Division Officers—			
1. Officers	27,379	32,982	33,017
2. Establishment	11,851	11,954	11,972
3. Contingencies	1,188	1,091	652
4. Travelling Allowances ...	6,623	8,561	6,520
	47,041	54,588	52,161
. Assistant Commissioners—			
1. Officers	1,15,586	1,03,210	1,13,107
2. Establishments	24,665	22,213	24,538
3. Contingencies	1,383	1,284	1,171
4. Travelling Allowances ...	14,892	16,627	16,318
	1,56,526	1,43,364	1,55,134
. Taluk Cutcherries—			
1. Taluk and Village Establishments	5,33,392	5,58,800	5,67,950
2. Contingencies	27,800	30,667	30,726
	5,61,192	5,89,467	5,98,676
. Miscellaneous—			
1. Furniture	3,618	4,974	4,826
2. Conveyance of Records on circuit	4,860	6,365	5,380
3. Other items	366	245	276
	8,844	11,584	10,482
. Process Establishments ...	1,869	2,187	2,562

	Heads of Disbursements.	1897-98.
1	Interest on Debt—	
	Interest on 5 per cent Mysore Ry. Loan.	91,867
	Total 1, Interest ...	91,867
2	Interest, Other Accounts—	
	On Mysore Savings Bank Deposits ...	93,229
	On Endowment Fund	15,935
	On Insurance Fund	8,419
	Refunds	0
	Total 2, Interest ...	1,17,583
3	Refunds	49,617
4	Land Revenue—	
	1. Deputy Commissioners of Districts—	
	1. Officers	95,656
	2. Establishments	1,40,948
	3. Contingencies	5,527
	4. Travelling Allowances ...	15,575
	5. Exchange for Europe Family remittance to local officers ...	0
		2,57,706
	2. Sub-Division Officers—	
	1. Officers	25,903
	2. Establishments	13,592
	3. Contingencies	752
	4. Travelling Allowances ...	5,124
		45,371
	3. Assistant Commissioners—	
	1. Officers	1,23,104
	2. Establishments	32,259
	3. Contingencies	1,645
	4. Travelling Allowances ...	22,178
	5. Exchange for Europe Family remittance to local officers ...	0
		1,79,186
	4. Taluk Cutcherries—	
	1. Taluk and Village Establishments.	6,55,389
	2. Contingencies and Travelling Allowance	31,527
		6,86,916
	5. Miscellaneous—	
	1. Furniture	5,826
	2. Conveyance of Records on circuit.	6,514
	3. Other items	251
		12,591
	6. Process Establishments ...	3,341

Unclaimed Deposits transferred to Government ...	8,397	21,659	10,971
2. Fines and Forfeitures ...	4,060	4,579	4,665
3. Savings and Refunds ...	7,355	3,348	3,459
4. Sale of unserviceable articles ...	772	781	647
5. Sale of building sites in Villages and Taluks ...	34,328	27,665	21,963
6. Staging Bungalow Fees ...	5,820	6,553	7,039
7. Tolls collected on Roads and Bridges ...	15,198	30,960	17,422
8. Miscellaneous	25,733	27,294	25,257
9. Contribution received from the employes of the S. M. Railway Company and others ...	4,346	3,122	1,816
10. Acreage coutributions for Major Irrigation Works ...	1,60,589	4,983	30,158
11. Amount added to obtain even thousands ...	0	0	0
Total ...	2,66,598	1,30,944	1,23,397
Mysore Local Force ...	1,827	4,607	4,263
Profit or loss, Mysore Surplus Investment Account—			
Interest on Investments ...	3,96,275	3,32,857	4,40,633
Interest on Deposit Account, Madras Bank	1,03,249	91,005	1,32,024
Profit on Government of India securities sold	31,784	151	6,529
Total ...	5,31,308	4,24,013	5,79,186
Total Civil ...	1,74,44,288	1,76,24,175	1,70,85,271
Public Works, Ordinary ...	20,448	22,957	25,871
Sanitary Department ...	12,400	181	604
Total Civil, including Public Works	1,74,77,136	1,76,47,313	1,71,11,746
Railways—			
(1) Net receipts received from the S. M Railway Company ...	4,09,950	4,58,940	4,32,180
(2) Net earnings of the Nanjangud Line ...	19,875	16,267	16,953
Do Bangalore-Hindupur Line ...	72,355	79,088	98,596
(3) Net earnings of the Kolar Gold Fields Railway ...	29,272	66,379	63,287
(4) Tumkur-Gubbi Line Capital—Write back of the amount wrongly debited to this head in 1887-88	35,668	0	0
(5) Mysore State Railway—			
Revenue receipts (connected with transactions prior to 1886) ...	7,234	0	0
(6) Other items (Refund of guaranteed interest, &c.)	0	0	0
Total ...	5,74,354	6,20,674	6,11,018
Total Mysore ...	1,80,51,490	1,82,67,987	1,77,22,764
Civil and Military Station ...	23,826	18,369	20,763
Grand Total ...	1,80,75,316	1,82,86,356	1,77,43,527

18	Miscellaneous—	
	1. Unclaimed Deposits transferred Government ...	5,22
	2. Fines and Forfeitures ...	
	3. Savings and Refunds ...	
	4. Sale of unserviceable articles	
	5. Sale of building sites in Villages and Taluks ...	
	6. Staging Bungalow Fees	
	7. Tolls collected on roads and bridg	
	8. Miscellaneons ...	
	9. Contribution received from the employes of the S. M. Railway Company and others ...	
	10. Acreage contributions for Major Irrigation Works ...	
	11. Value of Sites in the Extensions	
	12. Amount credited on account of Bangalore City improvements and value of sites in the Northern extension	
	13. Amount added to obtain even thousands Dividends & Bonus ...	
	Total	
19	Military	1,83,46
20	Profit or loss, Mysore Surplus Investment Account—	
	Interest on Investments ...	
	Interest on Deposit Account, Madras Bank	
	Profit on Government of India securities sold	
	Total	
	Total, Civil ...	27,
21	Public Works, Ordinary	
22	Sanitary Department ...	1,83,74,
	Total Civil, including Public Works	
23	Railways—	
	(1) Net receipts received from the S. M. Railway Company ...	7,05,1
	(2) Net earnings of the Nanjangud Line	14,1
	(3) Do Bangalore-Hindupur Line ...	1,17,7
	(4) Net earnings of the Kolar Gold Fields Railway ...	
	(5) Do Birur-Shimoga line ...	43,91
	(6) Other items (Refund of guaranteed interest, &c.)	
	Total ...	24,34
24	Cauvery Falls E. P. T. Scheme ...	9,05,30
	Total Mysore ...	0
	Civil and Military Station ...	1,92,79,590
		11,932

Actuals.

98-99.	1899-1900.	1900-01.	1901-02.	1902-03	1903-04
47,559	27,198	14,533	21,056	27,144	78878
3,440	3,293	2,617	4,463	3586	3184
4,786	3,359	5,267	3,546	105560	6330
386	498	5,613	491	1,414	1253
14,424	10,881	12,689	19,223	23568	22583
7,454	7,711	7,904	7,641	6956	7522
26,195	21,258	21,890	20,683	26,376	26,023
30,389	1,10,414	33,533	29,419	24,415	58642
3,985	3,355	3,414	3,676	2783	2727
89,012	37,586	33,522	22,174	23005	16311
0	8,593	22,376	19,396	7452	6888
0	0	4,975	13,862	650	6878
0	0	0	0	0	4283
27,630	2,34,146	1,68,343	1,65,624	252909	240002
10,003	20,342	14,493	33,124	21849	46058
25,641	9,49,897	2,99,046	2,95,820	190823	151435
45,205	27,113	20,963	0	"	40102
0	7,418	0	0	"	"
70,846	9,84,428	3,20,009	2,95,820	190823	191537
01,039	1,86,73,077	1,84,95,184	1,85,75,013	1904017	1935613
27,833	25,259	24,313	29,419	24925	30650
2,733	1,162	1,039	1,236	"	"
31,665	1,86,99,498	1,85,20,536	1,86,05,668	1906501	1935263
41,243	2,09,893	4,58,357	3,74,215	400994	462825
7,139	6,040	13,973	7,863	10938	12687
36,749	48,065	89,279	60,724	77907	96158
28,326	22,445	63,078	1,30,310	49978	109991
0	0	26,100	16,993	23368	24206
24,452	17,801	9,256	0	71	70
37,909	3,04,244	6,60,043	5,90,105	563256	705937
0	0	0	0	1185148	1471220
69,574	1,90,03,742	1,91,80,579	1,91,95,773	2081350	2155842
7,289	0	0	0	0	"
76,863	1,90,03,742	1,91,80,579	1,91,95,773	2081350	2155842

8-99	1899-1900	1900-1901	1901-1902	1902-03	1903-04
,648	68,079	63,312	62,697	62310	62344
,532	1,12,383	1,17,755	1,37,521	154398	152866
					13980
,797	11,151	10,588	13,682	15237	34328
,666	19,601	22,913	32,633	32592	
0	0	0	0	0	
,643	2,11,214	2,14,568	2,46,536	264531	263538
,340	13,686	9,161	7,507	4647	4197
,928	4,73,819	3,87,383	4,67,087	481290	523198
,883	2,05,307	2,27,720	2,26,624	230684	207257
,399	16,459	15,843	8,962	12013	12522
,234	13,670	32,364	20,560	36985	56624
372	658	408	393	461	477
,085	35,603	38,221	33,864	46311	50811
0	0	5,225	0	0	0
				22	0
0	9	0	17		
0	0	0	0	0	0
,973	2,71,706	3,19,781	2,90,429	326476	327691
,139	12,006	11,696	12,052	12566	11767
218	29	130	17	28	23
,833	2,349	2,522	2,731	1819	3727
0	0	0	0	0	0
,190	14,384	14,348	14,800	14473	15517
,643	2,148	2,145	2,147	2124	2124
482	298	300	288	300	299
,810	14,026	15,771	15,661	15,840	16480
,909	2,559	2,333	1,780	85	0
,722	648	4,057	8,604	1310	0
,375	10,426	7,407	6,975	7741	8034
				0	0
0	0	0	0		
0	0	0	0	0	0
,941	30,105	32,013	35,455	27,400	26943
✓	✓	✓	✓	✓	✓
				2181	5313
0	0	0	0		
,508	5,313	5,346	5,040	6204	5105
,268	4,288	4,827	5,556	4828	3881
				4554.68	4902
,300	5,032	5,820	5,563	63130	62221
,221	55,625	57,598	59,074		
				0	0
0	0	0	0		
,297	70,258	73,591	75,233	79897	81427

Statement E

Heads of Disbursements.	Actuals 1894-95	1895-96	1896-97
II. Establishments—			
1. Officers	48,646	58,454	67,931
2. Subordinate Forest Depôt and Office Establishment... ...	92,754	94,394	96,791
3. Contingencies	11,213	10,070	11,239
4. Travelling Allowances ...	14,866	21,773	18,817
5. Amount added to obtain even thousands	0	0	0
	1,67,479	1,84,691	1,94,778
III. Elephant Khedda charges ...	49,390	77,624	1,19,615
Total 5, Forests...	4,65,355	5,16,450	5,54,172
Excise (Abkari)—			
1. Officers and Establishments ...	1,19,372	1,25,078	1,42,223
2. Contingencies	2,540	6,242	8,120
3. Other Items	6,738	5,890	9,372
4. Loss on sale of opium ...	390	344	353
5. Cartage of liquor	43,314	42,253	41,905
6. Amount added to obtain even thousands	0	0	0
Total 6, Excise ..	1,72,854	1,79,807	2,01,973
Sayer Customs—			
1. Establishments	10,637	11,045	11,565
2. Contingencies	195	241	137
3. Commission on Sayer Collections ..	2,342	2,492	2,942
4. Amount added to obtain even thousands	0	0	0
Total 7, Customs...	13,174	13,778	14,644
Stamps—			
1. Head-quarter Establishments ...	1,996	2,024	2,476
2. Contingencies &c.	4,938	1,126	446
3. Commission to Vendors ...	13,782	14,775	14,757
4. Salaried Stamp Vendors ...	2,585	2,683	2,854
5. Cost of Water-marked Paper, &c....	9,110	17,854	9,007
6. Stamp manufacturing Establishment	382	2,884	2,091
7. Special paper for court purposes...	0	0	0
8. Amount added to obtain even thousands	0	0	0
Total 9, Stamps...	32,793	41,346	31,631
Registration—			
1. Allowance of Inspector General ...	1,578	0	0
2. Establishment	4,752	4,781	4,962
3. Contingencies, Travelling Allowances, &c.	3,702	3,163	3,706
4. Commission to Sub-Registrars ...	17,033	17,133	15,656
5. Establishment of District Registrars, &c.	22,550	23,863	27,491
6. Amount added to obtain even thousands.	0	0	0
Total 10, Registration...	49,615	48,940	51,815
Mint	0	11,545	5,626

Heads of Disbursements.	1897-98
II. Establishments—	
1 Officers	67,56
2 Subordinate Forest Depot and Office Establishment.	96,68
3 Contingencies	11,58
4 Travelling allowances	19,29
5 Amount added to obtain even thousands.	
	1,95,12
III. Elephant Khedda charges ...	39,98
Total 5, Forests ...	4,71,07
6 Excise (Abkari)—	
1 Officers and Establishments ..	1,86,25
2 Contingencies	10,18
3 Other items	14,93
4 Loss on sale of opium	50
5 Cartage of liquor	37,93
6 For diversion of sewage water ...	
7 Exchange for Europe family remittance to local officers.	
8 Amount added to obtain even thousands.	
Total 6, Excise ..	2,49,73
7 Sayer Customs—	
1 Establishments	11,97
2 Contingencies	21
3 Commission on Sayer collections ...	1,03
4 Amount added to obtain even thousands.	
Total 7, Customs ...	13,23
9 Stamps—	
1 Head-quarter Establishments ...	3,26
2 Contingences, &c.	45
3 Commission to vendors ...	15,42
4 Salaried stamp vendors ...	2,77
5 Cost of water-marked paper, &c. ...	8,58
6 Stamp manufacturing establishment and contingencies.	5,61
7 Special paper for Court purposes ...	39,93
8 Amount added to obtain even thousands.	
Total 9, Stamps ...	76,03
10 Registration—	
1 Allowance of Inspector General ...	
2 Establishment of Inspector General	4,95
3 Contingencies, travelling allowances, &c.	4,52
4 Commission to Sub-Registrars ..	9,73
5 Establishment of District Registrars &c.	41,27
6 Amount added to obtain even thousands.	
Total 10, Registration ...	60,48
11 Mint	

Heads of Disbursements	Actual 1894-95	1895-96	1896-
7. Revenue Survey—			
1. Officers	44,600	50,455	51,
2. Establishments	87,813	87,392	88,
3. Boundary Marks in unoccupied lands	1,272	231	
4. Contingencies, &c. ...	3,191	1,325	1,
5. Contribution towards Retiring allowance of Lent Officials ...	0	345	
	1,36,876	1,39,748	1,42,
8. Temporary District Surveyors ...	4,543	5,423	6,
9. Inam Department—			
1. Officer	3,000	3,000	3,
2. Establishments	3,521	3,941	5,
3. Contingencies	439	482	
4. Travelling Allowances ...	88	156	
	7,048	7,579	8,
10. Pay of Agricultural Inspectors ...	1,111	2,829	2,
Travelling Allowances ...	270	1,234	1,
	1,381	4,063	4,
11. Miscellaneous—			
1. Permanent and Temporary Remuneration to Village Servants ...	5,90,030	6,70,492	6,22,
2. Charges for remitting Treasure ...	6,637	3,904	3,
3. Compensation for lands taken up for Revenue purposes	3,845	403	
4. Stationery for Revenue Survey Department	427	196	
5. Malnad Land Inam payments ...	13,423	18,452	6,
6. Repairs of Boundary Marks in Government waste lands ...	174	238	7,
7. Purchase by Government of lands sold for arrears of Kandayam ...	1,777	2,496	2,
8. Other Items	3,292	4,057	4,
9. Irrigation cess merged in Land Revenue transferred to Irrigation fund	1,54,710 + 1,734	1,56,444	1,56,4
Total Miscellaneous ...	7,76,049	8,56,682	8,02,8
Gross Total 4, Land Revenue ...	19,50,410	20,62,692	20,29,9
Deduct share of Land Revenue chargeable to Law and Justice and Police.	4,15,790	4,26,963	4,33,9
Net 4, Land Revenue ...	15,34,620	16,35,729	15,95,9
Forests—			
I. Conservancy and Working—			
1. Timber ...	70,846	71,455	68,06
2. Sandalwood ...	64,247	46,608	46,89
3. Miscellaneous ...	71,226	90,154	91,75
4. Cost of Wood Fuel for Mysore State Railway ...	48	525	84
5. Plantations ...	42,119	45,393	32,22
	2,48,486	2,54,135	2,39,77

Heads of Disbursements	
7 Revenue Survey—	
1. Officers	53,
2. Establishments	90,
3. Boundary marks in unoccupied lands	4,
4. Contingencies, &c.	2,
5. Contribution towards retiring allowance of Lent Officials.	
6. Exchange for Europe Family remittance to local officers.	
7. Training school for shekdars ...	
Total ...	1,51,1
8. District Surveyors establishment ...	8,6
9. Inam Department—	
1. Officers	
2. Establishments	3,0
3. Contingencies	4,4
4. Travelling allowances	3,
	3(
Total ...	8,14
10. Pay of Agricultural Inspectors ..	2,4
Travelling allowances	99
Total ...	3,44
11. Miscellaneous—	
1. Permanent and Temporary Remuneration to village servants.	6,81,21
2. Charges for remitting treasure ...	3,25
3. Compensation for lands taken up for revenue purposes.	66
4. Stationery for Revenue Survey Department.	202
5. Malnad Land Inam payments ...	17,047
6. Repairs of boundary marks in Government waste lands	0
7. Purchase by Government of lands sold for arrears of kandayam.	1,611
8. Other items ...	
9. Irrigation cess merged in Land Revenue transferred to Irrigation Fund.	5,780 1,56,444
~~10 Amount added to obtain even thousands.~~	0
Total Miscellaneous ...	8,66,216
Gross Total 4, Land Revenue ...	22,22,680 2
educt share of Land Revenue chargeable to Law and Justice and Police	4,82,005
Net 4, Land Revenue ...	17,40,675 17
orests—	
Conservancy and Working—	
Timber	
Sandalwood	56,894
Miscellaneous	34,195 6
Cost of wood-fuel for Mysore State Railway. ...	1,24,747 1,1
Plantations	71
	20,058 17

Actuals

1899-1900	1900-1901	1901-1902	1902-03	1903-04
59,735	59,704	64,49	67268	57565
89,895	91,156	90,65	92792	93824
1,210	1,465	17	2846	271
3,826	5,027	5,43	4188	14604
345	345	345	168	44
118	125	0	0	225
0	821	1,447	158	8
1,55,129	1,58,643	1,62,550	167415	166541
15,040	13,691	11,904	11144	10856
3,000	3,000	3,000	3000	3000
5,300	5,193	5,160	4507	4466
410	409	380	308	396
6	202	404	93	269
8,716	8,804	8,944	7908	8131
1,465	885	585	360	280
242	47	0	180	167
1,707	932	585	540	447
6,84,332	7,50,254	7,08,710	780229	760175
3,527	3,399	3,636	3921	1141
1,967	2,558	74	8017	171
254	215	363	286	78
6,797	25,523	12,590	13605	13572
210	49	260	—	595
1,187	1,665	146	121	148
6,203	5,779	7,942	9500	11485
1,56,444	1,56,444	1,56,444	156444	0 from 1903/11, shown under Refunds & Drawbacks
0	0	0	0	0
8,60,921	9,45,884	8,91,168	972123	791165
22,65,151	23,73,999	22,80,556	2368856	2178809
5,01,643	5,14,392	4,94,598	499168	491134
17,63,508	18,59,607	17,85,958	1869488	1690675
58,170	26,632	47,408	64518	10396
80,271	41,229	62,462	54397	54402
95,091	86,240	93,200	83860	82217
0	0	0	0	0
13,387	9,553	8,974	9337	15448
2,46,919	1,63,654	2,13,044	212112	255163

Actuals.

-99	1899-1900	1900-1901	1901-1902	1902-03.	1903-04
760	18,845	35,713	36,960	10053	
476	6,196	7,689	7,833	3352	
775	8,200	8,075	11,100	6402	
709	734	705	768	112	
107	5,513	6,287	6,183	1248	
41	0	0	588		
773	4,732	4,980	5,070	3185	
650	1,800	1,800	1,800	1800	1800
600	420	786	830	30.01	519.7
				29153	6997
891	46,440	65,935	71,132		
000	6,000	6,000	8,464	6000	500
412	2,392	3,027	2,615	2668	2381
461	512	484	376	418	
780	2,304	1,477	867	741	
653	11,208	10,988	12,322	9827	288.1
0	0	0	0		
136	7,65,251	8,28,729	7,55,242	740934	763722
000	14,00,000	14,00,000	14,00,000	14,00,000	16,00,000
474	70,200	70,200	87,096	79893	77329
				26552	24921
426	33,193	33,996	34,562	2714	3322
417	2 585	2,796	2,397	1898	1318
401	143	614	641	0	1750
113	330	505	0		
				670	3465
0	50	423	184	1188	530
0	0	1,846	2,452		
831	1,06,501	1,10,380	1,27,332	112915	112652
				33122	33622
619	22,527	29,803	34,513	25987	20173
924	21,981	24,955	26,096		
0	0	0	0		
735	4,114	527	419	2137	2837
0	723	6,900	3,538	4192	417
569	4,392	2,698	2,211	1273	3608
0	0	1,521	523	1664	
0	0	1,297	0	2167	
857	53,637	67,701	67,300	70562	63917
434	13,760	16,153	16,041	16619	15801
978	911	1,165	1,207	1745	1355
303	123	209	423	645	1235
500	316	236	432	741	38
218	15,110	17,763	18,103	19750	18843
690	20,150	14,200	10,670	18895	29121
773	13,715	10,106	9,735	11810	21764
092	595	411	589	807	1300
107	17	211	0	251	831
0	0	0	0	0	
662	34,477	24,928	20,994	31763	53016

Heads of Disbursements.	Actuals. 1894-95	1895-96	1896-97
VI. Tutor to H. H. the Maharaja of Mysore.			
1. Pay of Tutor and Governor ...	7,500	10,000	16,811
2. Contribution towards leave and retiring allowances and exchange compensation allowance of Tutor...	4,391	4,530	4,555
3. Pay of Assistant Tutors ...	200	2,450	3,050
4. Establishment ...	74	1,784	1,[illegible]2
5. Travelling allowances ...	1,003	1,[illegible]4	1,[illegible]6
6. Contingencies ...	11	20	356
7. Royal School, Mysore... ...	0	0	2,414
8. Pay of member of special Establishment of H. H. the Maharaja ...	0	0	900
Scholarships for late students of the Royal School, Mysore ...	0	0	0
Total ...	13,179	20,358	31,368
VII. Agricultural Banks—			
1. Pay of Inspector	0	0	2,632
2. Establishment	0	0	790
3. Contingencies	0	0	541
4. Travelling Allowance... ...	0	0	1,564
Total ...	0	0	5,527
Amount added to obtain even thousands.	0	0	0
Total 13, Administration ...	6,11,571	6,65,919	6,76,383
Palace Charges	14,00,000	14,00,000	14,00,000
Law and Justice—			
I—Chief Court—			
1. Pay of Officer, Chief Judge and two Judges and Government Advocate	72,186	70,107	70,200
2. Establishments	29,450	31,795	32,[illegible]1
3. Contingencies, &c.	2,866	2,503	2,534
4. Travelling Allowances ...	1,205	420	1,165
5. Mysore Law Reports supplied to the Chief Court	1,200	1,200	1,200
Total ...	1,06,907	1,06,025	1,07,540
II.—Civil and Sessions Courts—			
1. Pay of Judges	37,403	42,478	42,239
2. Establishments	28,598	29,186	28,947
3. Process do and Contingencies ...	2,324	3,209	2,632
4. Travelling Allowances ...	3,701	4,706	2,967
5. Batta to Witnesses, &c. ...	0	57	0
6. Contingencies and Circuit expenses, &c.	2,554	5,087	4,571
7. Fees to Public Prosecutors ...	996	2,879	38
8. Supernumerary Establishment ...	30	0	0
Total ...	75,606	87,602	82,394
III.—District Magistrate's Courts—			
1. Establishments	12,726	12,646	12,991
2. Travelling Allowances ...	540	1,258	1,389
3. Batta to Witnesses	15	50	278
4. Miscellaneous	71	742	1,067
Total ...	13,352	14,696	15,425
IV.—Sub-Judges' Courts—			
1. Pay of Judges	16,200	12,379	15,157
2. Establishments	11,766	8,203	11,039
3. Contingencies, &c.	856	810	602
4. Travelling Allowance ...	127	79	637
5. Process Establishments and Contingencies	10,649	8,852	8,687
Total ...	39,598	30,323	36,122

Heads of Disbursements.	1897-98	189
VI Tutor to H. H. the Maharaja of Mysore.		
1 Pay of Tutor and Governor ...	24,275	2
2 Contribution towards leave and retiring allowances and exchange compensation allowance of Tutor.	6,180	
3 Pay of Assistant Tutors ...	5,764	
4 Establishment	667	
5 Travelling allowances	4,292	
6 Contingencies, &c.	182	
7 Royal School at Mysore ...	4,390	
8 Pay of member of special establishment of H. H. the Maharaja.	1,800	
9 Scholarships for late students of the Royal School, Mysore.	30	
Total ...	47,580	
VII Agricultural Banks—		
1 Pay of Inspector	6,000	
2 Establishment	2,386	
3 Contingencies	664	
4 Travelling allowance	2,354	
Total ...	11,404	
Amount added to obtain even thousands.	0	
Total 12, Administration ..	8,28,025	7,
Palace Charges	14,00,000	14,
13 Law and Justice—		
14 I—Chief Court—		
1 Pay of Officer, Chief Judge and two Judges and Government Advocate.	70,200	
2 Establishments.	32,764	
3 Contingencies, &c.	2,375	
4 Travelling allowances	234	
5 Mysore Law Reports supplied to the Chief Court.	0	
6 Fees to Advocates	0	
7 Batta to witnesses	0	
Total ...	1,05,573	1,
II Civil and Sessions Courts—		
1 Pay of Judges	41,603	
2 Establishments	29,004	
3 Process do and contingencies ...	1,266	
4 Travelling allowances	3,367	
5 Batta to witnesses, &c.... ...	33	
6 Contingencies and Circuit expenses including Law charges ...	4,552	
7 Fees to Advocates	50	
8 Central Record Establishment and Contingencies.	0	
Total ..	80,375	
III—District Magistrates' Courts—		
1 Establishments	14,211	
2 Travelling allowances	945	
3 Batta to witnesses	162	
4 Miscellaneous including Law charges	1,623	
Total ...	16,941	
IV—Sub-Judges' Courts—		
1 Pay of Judges	18,800	
2 Establishments	12,472	
3 Contingencies, &c.	684	
4 Travelling allowance	40	
5 Process Establishments and Contingencies	6,052	
Total ...	38,048	

Heads of Disbursements.	Actuals 1894-95	1895-96	1896-97		1897-98	1898-
ainistration—						
ewan's Office—				I. Dewan's Office—		
Dewan to H. H. the Maharaja ...	60,000	60,000	60,000	1 Dewan to H. H. the Maharaja ...	69,000	60
State Councillors	26,912	67,105	79,200	2 State Councillors	81,002	81
Secretaries to the Dewan, Chief, Legislative, Private, Under & Asst.	36,516	57,190	52,277	3 Secretaries to the Dewan, Chief, Legislative, Private, Under & Asst.	52,038	57
Other Officers ...	6,720	4,596	8,860	4 Other Officers ...	14,400	
Dewan's Office Establishments ...	70,730	79,348	93,305	5 Dewan's Office Establishments ..	99,929	95
Travelling Allowance to Officers and Establishments	17,189	19,545	16,227	6 Travelling allowance to Officers and Establishments	13,628	6
Contingencies	16,683	17,308	18,228	7 Contingencies	29,016	28
Total ...	2,34,750	3,05,092	3,28,097	Total ...	3,59,013	3,30
Legislative Secretary's Office ...	3,862	4,245	4,228	8 Legislative Secretary's Office ...		
Comptroller's Office—				Revenue Commissioner's office		
Comptroller and Asst. Comptrollers	17,100	17,700	20,685	Officers		
Establishments	33,082	34,959	38,843	Establishment		
Contingencies	700	835	1,411	Travelling allowance		
Travelling allowances ...	842	962	699	Contingencies		
Total ...	51,724	54,456	61,638	Total		
His Highness' Huzur Treasury—				Private Secretary to H. H. the Maharaja		
Treasury Officer's pay ...	6,995	6,000	6,000	Officers		
Establishments ...	8,976	9,259	8,971	Establishment		
Contingencies &c.	1,506	1,197	2,632	Travelling Allowance		
Total ...	17,477	16,456	17,603	Contingencies		
Establishment, Government Houses.				Exchange Compensation Allowance		
Local allowance to officer in charge	0	1,000	3,600	Contribution for Escort & Tutors to the Yuvaraja		
Establishments	13,073	14,548	15,806	Total		
Contingencies, &c.	1,18,274	43,605	43,908			
Total ...	1,31,347	59,152	63,314			
Stationery and Printing—						
Superintendent, Mysore Government Press ...	7,200	7,375	6,450			
Establishments (Fixed) ...	11,945	13,632	14,772	4 Piece Work Establishment ...	33,713	39,48
Educational Press Establishment				5 Press contingencies ...	1,360	2,53
Piece Work Establishment				6 Cost of Press, Types, &c. ...	7,058	10,19
Press Contingencies	30,944	32,628	31,020	7 Printing charges of Central Jail Press	8,802	17,40
Cost of Press, Types, &c. ...	1,373	1,390	1,938	8 Travelling allowance ...	87	61
Printing Charges of Central Jail Press ...	10,212	19,360	20,738	9 Temporary Establishments ..	0	0
Travelling Allowance	5,608	5,003	3,320	10 Govt. Branch Press at Mysore	3,904	4,57
Temporary Establishments ...	37	113	75	11 Stationery Depot Establishment ...	3,319	3,01
Government Brauch Press at Mysore ...	0	1,685	1,501	12 Cost of Stationery for Public Departments	80,167	87,69
Stationery Depôt Establishment ...	2,971	3,241	3,138	13 Contingencies	0	0
Cost of Stationery for Public Departments	2,935	3,159	3,374	14 Exchange for Europe family remittance to Local Officers.	0	0
	86,007	1,18,573	78,489	15 House rent including horse allowance to Superintendent ...	0	0
Total ...	1,59,232	2,06,159	1,64,808	Total	1,59,850	1,90,027 1

ctuals

1899-1900	1900-1901	1901-1902	1902-03	1903-04
177	74,790	36,000	36,000 ✓	36000
100	55,116	67,400	51474	57419
73	53,020	51,765	56490	57635
0	0	0	0	0
98	1,05,086	1,15,638	110417 ✓	106267
76	24,999	12,044	21331 ✓	15902
10	40,639	25,138	15405 ✓	22306
4	3,53,650	3,07,985	311117	295529
3	3,857	0		
			1125	9093
			5296	10407
			980	784
			1710	3625
			9111	23909
			28887	32178
			2428	3126
			1226	4622
			0	0
			1500	1500
			4211	4850
			0	~~5297~~ 754
			38252	~~55297~~ 53497
69	30,756	29,999	36791	
34	1,155	1,168	1076	1085
20	10,944	8,278	10032	25491
9	11,224	5,747		955
53	65	133	269	403
0	0	0	2686	2300
11	5,857	3,504	1578	2675
49	4,403	2,958	2941	2962
45	81,425	96,309	67435	71484
			708	588
0	400	535	352	369
90	600	555		
			300	0
0	0	1,041		
13	1.80.307	1.85.526	148402	168657

9.	1899-00.	1900-1901.	1901-1902.	1902-03.	1903-04
300	18,690	25,079	18,171	25010	26168
0	0	1,977	0	0	
622	6,731	7,001	7,033	7011	701
459	533	1,521	756	2532	210
555	14,029	15,330	13,837	13213	1515
391	7,137	5,381	6,673	4120	6979
				655	940
238	1,986	1,580	959	588	97
935	1,203	1,204	984		
844	1,638	1,449	0	0	
0	0	162	33	42	
644	51,857	60,684	48,446	53174	5934
232	36,871	38,821	37,084	76272	7270
293	38,138	37,479	37,419		
916	30,206	32,464	33,214	34157	264
567	20,596	13,221	11,837	10309	1304
0	0	0	0		
0	0	0	0		
0	0	0	0		
0	0	0	0		
0	0	0	0		
0	0	0	0		
0	0	0	0		
0	0	0	0		
0	0	0	0		
0	0	0	0		
0	0	0	0		
0,969	41,387	40,243	36,737	36973	42921
24,038	24,003	23,619	24,079	23716	22350
16,174	12,745	18,259	21,662	19257	16285
11,618	5,26,631	5,28,697	5,23,578	518562	505220
18,547	18,329	18,336	18,295	18155	18157
				16878	16985
17,033	17,159	16,234	16,303	1702	0
2,324	1,898	1,735	1,517	8357	10215
7,696	7,974	7,749	7,677	1952	1518
2,372	1,538	1,425	1,542	0	0
3	0	0	0	57447	56502
53,594	52,758	52,627	21,136	462	662
596	518	471	814		
					688815

Heads of Disbursements.	1894-95.	1895-96.	1896-97.
Police—			
I—Head-quarters—			
1. Pay of officers	17,6[illegible]5	19,149	19,200
2. Establishments	6,721	6,[illegible]29	6,[illegible]
3. Contingencies, &c.	1,916	3,545	1,880
4. Travelling allowances	10,378	10,223	12,853
5. Head-quarters school establishment ...	3,000	2,962	2,791
6. Pay of Extra Assistant Commissioner attached to the Office of Inspector General	0	0	1,500
7. Pay of Probationary Inspector and allowance to the Assistant Commissioner in charge of the office of the Inspector General, &c. ...	3,690	1,800	935
8. Photographic Teacher's Remuneration	0	300	0
9. Anthropometry Department ...	0	0	1,201
10. Establishment of Dewan's Residency.	0	0	0
Total, Head-quarters ...	43,407	44,918	47,449
I—Bangalore Town Police	30,911	31,824	33,525
II—Mysore Town Police	29,524	29,814	34,266
V—Special Reserve Force, Bangalore, Shimoga, Mysore and Chitaldrug and Tumkur.	17,627	19,717	22,519
—Railway Police	23,601	19,688	7,250
I—Railway Police, Mysore Share $\frac{3}{10}$ths.—			
Bangalore, Harihar and Hindupur			
1. Officers	0	0	290
2. Establishments	0	0	4,715
3. Contingencies	0	0	751
4. Equipment and Clothing ...	0	0	1,354
Total ...	0	0	7,110
olar Gold Fields—			
1. Officers	0	0	0
2. Establishment	0	0	552
3. Contingencies	0	0	83
4. Equipment and Clothing ...	0	0	178
Total ...	0	0	813
Total Share $\frac{3}{10}$ths ...	0	0	7,923
II—Executive Rural Police—			
1. Pay of Superintendents, Assistant Superintendents, Probationery Assistant Superintendents of Police and Local Allowances to the Superintendents...	43,654	40,097	43,628
2. Head-quarter Inspectors and Establishments	23,598	24,170	23,528
3. Travelling Allowances	11,113	17,659	15,838
4. Rural Police Force	4,25,421	4,28,434	4,75,562
5. Batta for men in Malnad and Ghat Stations	17,274	17,234	17,979
6. Allowance to Toties and Talaries for watching out-posts ...	0	2,503	17,778
7. Printing Charges	1,430	2,296	2,197
8. Oil and Petty Stationery for Tannahs.	7,207	6,992	7,091
9. Secret Service	921	950	1,358
0. Hospital Charges	45	0	0
1. Equipment and Clothing ...	41,683	54,908	42,900
2. Rewards for good service ..	329	587	710
3. Contingencies, &c.	4,751	4,262	7,050
4. Special Police at Urigam and Kempinkota	12,601	13,341	14,980

Heads of Disbursements.	1897-98.
15 Police—	
I—Head-quarters—	
1 Pay of officers	14,70
2 Pay of Officiating Assistant Secretary, doing duty in the Office of the Inspector General of Police ..	
3 Establishments	6,80
4 Contingencies, &c.	2,03
5 Travelling allowances	13,19
6 Head-quarters school establishment and Contingencies including District Police School charges ...	4,08
7 Pay of Probationary Inspector and allowance to the Assistant Commissioner in charge of the office of the Inspector General, &c. ...	1,72
8 Anthropometry Department ...	1,13
9 Establishment of Dewan's Residency.	
10 Exchange for Europe Family Remittances to Local Officers.	
Total, Head-quarters ..	43,67
II—Bangalore Town Police ...	39,1
III—Mysore Town Police ...	33,6
IV—Special Reserve Force, Bangalore, Shimoga, Mysore, and Tumkur.	22,6
V—Railway Police ...	9,2
VI—Railway Police, Mysore Share $\frac{3}{10}$ths.	
Bangalore, Harihar and Hindupur—	
1 Officers	4
2 Establishments	7,3
3 Contingencies	1,1
4 Equipment and Clothing ...	
Total ...	8,9
Kolar Gold Fields—	
1 Officers	
2 Establishment	8
3 Contingencies	1
4 Equipment and Clothing ...	
Total ...	9
Total Share $\frac{3}{10}$ths ..	9,9
VII—Executive Rural Police—	
1 Pay of Superintendents, Assistant Superintendents, Probationary Assistant Superintendents of Police and Local Allowances to the Superintendents.	44,6
2 Head-quarter Inspectors and Establishments.	23,0
3 Travelling Allowances	16,9
4 Rural Police Force including temporary.	5,10,2
5 Batta for men in Malnad and Ghat Stations.	19,1
6 Allowance to Totis and Talaris for watching out-posts.	17,6
7 Printing Charges	3,5
8 Oil and Petty Stationery for Tannahs.	7,3
9 Secret Service	2,3
10 Hospital Charges	
11 Equipment and Clothing ...	55,1
12 Rewards for good service ...	6

Heads of Disbursements.	Actuals. 1894-95.	1895-96.	1896-97
V—Munsiffs' Courts—			
1. Pay of Munsiffs	49,517	50,275	52,76
2. Establishments	40,564	38,202	39,06
3. Contingencies	2,330	2,231	2,209
4. Miscellaneous	1,367	1,220	1,309
5. Process Establishments & Contingencies	48,993	49,428	48,495
6. Central Nazarath Establishment and contingencies ...	0	0	3,212
Total ...	1,42,771	1,41,356	1,47,049
VI—Magistrates' Courts (Bangalore and Mysore)—			
1. Pay of Magistrates	10,900	12,418	12,000
2. Establishments	0	3,166	3,603
3. Travelling Allowance	37	52	47
4. Contingencies	0	139	144
5. Kotvals and Khazis	9,474	10,121	11,366
Total ...	20,411	25,896	27,160
VII—Special Judicial Court—			
1. Pay of Special Judicial Officer ...	0	3,203	9,838
2. Establishment	0	0	1,577
3. Travelling Allowance	0	6	425
4. Exchange Ccompensation Allowance...	0	0	1,160
5. Law charges	0	0	500
6. Remuneration for services rendered in connection with the adjudication of Brijalaldass claim ..	0	0	0
Total ...	0	3,209	13,500
VIII—Gold Mines Magistrate's Court—			
1. Pay and allowance to Magistrate ...	6,448	7,460	8,342
2. Establishment	1,330	5,357	4,376
3. Contingencies and Travelling Allowances	328	414	38
4. Process Establishment and Contingencies	0	0	96
Total ...	8,106	13,231	14,01
IX—Jails—			
1. Pay of Officers	8,400	8,297	6,45
2. Establishments	20,157	20,100	24,17
3. Contingent Jail Guard... ...	2,938	3,740	2,57
4. Clothing of Prisoners	2,620	1,883	3,58
5. Hospital Charges	864	695	1,15
6. Rations	24,993	22,552	23,07
7. Contingencies	4,135	2,796	3,98
8. Rewards for apprehending Prisoners.	0	0	(
9. Other Items	103	82	12
10. Taluk Lock-up Charges, &c. ...	11,844	13,237	12,19
11. Establishment of the Inspector General of Prisons	0	0	22
Total ...	76,054	73,382	77,530
13. Charges for Mysore Convicts at Port Blair	3,784	3,310	2,763
Amount added to obtain even thousands.	0	0	0
Gross Total 15, Law and Justice...	4,86,589	4,99,030	5,23,501
Add share of Land Revenue Charges...	3,88,963	4,00,565	4,07,897
Total 15, Law and Justice...	8,75,552	8,99,595	9,31,398

Heads of Disbursements.

—Munsiffs' Courts—
1 Pay of Munsiffs
2 Establishments
3 Contingencies
4 Miscellaneous
5 Process Establishments & C cies,
6 Central Nazarath Establish contingencies

Tot

VI—Magistrates' Courts (Bang Mysore)—
1 Pay of Magistrates
2 Establishments
3 Travelling Allowance
4 Contingencies
5 Kotwals and Khazis

Tot

VII—Special Judicial Court—
1 Pay of Special Judicial Offi
2 Establishment
3 Travelling Allowance
4 Exchange Compensation All
5 Law charges
6 Remuneration for services r in connection with the ac tion of Brijalaldass' claim

Tota

VIII—Gold Mines Magistrates' C
1 Pay and allowance to Magist
2 Establishment
3 Contingencies and Travellin lowances ...
4 Process Establishment and C gencies ..
5 Exchange for Europe family mittance to local Officers

Total

IX—Refunds—

—Jails—
1 Pay of Officers ...
2 Establishments ...
3 Contingent Jail Guard
4 Clothing of Prisoners
5 Hospital Charges ...
6 Rations ...
7 Contingencies ...
8 Rewards for apprehending Pris
9 Other Items ...
10 Taluk Lock-up Charges, &c.
11 Establishment and Contingenc the Inspector General of Pr

Total

3 Charges for Mysore Convicts Port Blair ...

—Jail Manufactures—
1 Pay of Instructers ...
2 Contingent charges
3 Purchase of Raw Materials

Total

Refunds

mount added to obtain even thousa

Gross Total 15, Law and Justi
dd share of Land Revenue Charg

Total 14, Law and Justice

Actuals.					
1898-99.	1899-00.	1900-1901.	1901-1902.	1902-03	1903-04
50,138	51,424	52,966	52,045	49666	47335
44,271	44,245	44,037	44,779	46058	42407
2,587	2,583	2,312	2,449	2620	4896
2,424	1,720	2,918	2,329	2342	1529
0	0	0	0	0	0
59,772	61,157	61,246	60,601	61421	61841
59,192	1,61,129	1,63,479	1,62,203	162107	158008
10,135	12,444	12,200	12,416	11724	10960
4,039	4,044	4,044	4,044	4037	4043
6	109	0	42	143	0
200	170	118	120	226	230
12,586	12,697	0	0	"	0
26,966	29,464	16,362	16,622	16130	15233
0	0	0	0	"	
0	0	0	0	"	
0	0	0	0	"	
0	0	0	0	"	
0	0	0	0	"	
0	0	0	0	"	
0	0	0	0	"	0
8,760	9,496	8,746	7,678	8185	9011
4,336	4,523	4,391	3,054	3196	3239
477	400	452	419	310	538
0	0	0	247	"	"
0	279	14	18	21	129
13,573	14,698	13,603	11,416	11712	12917
0	13,681	15,074	15,056	13466	15091
7,924	8,091	8,108	8,645	7208	8020
24,176	25,790	24,882	24,929	23058	22282
1,771	2,883	4,127	4,603	4789	3088
4,580	4,172	4,574	4,494	3912	3835
1,367	1,165	1,163	1,142	2869	684
32,315	34,680	36,441	37,357	28991	26091
3,866	5,145	5,767	2,694	3709	2676
5	0	12	0	0	0
2,318	250	425	52	38	108
15,475	18,575	22,448	20,627	17716	17718
2,163	2,243	2,216	2,473	2287	3065
95,960	1,02,994	1,08,463	1,07,016	94577	87567
2,025	1,389	0	1,564	500	860
0	0	0	864	802	756
0	0	0	93	18	21
0	0	0	282	12734	9285
0	0	0	1,239	13584	10060
0	0	0	0	0	1057
40,284	5,33,080	5,37,753	5,48,845	547066	548820
65,026	4,73,157	4,83,991	4,65,839	468253	460725
				1015319	1009545
05,310	10,06,237	10,21,744	10,14,684		

99-00.	1900-01.	1901-02.	1902-03	1903-04
			2670	3148
547	839	993		
			171	74
415	300	331		
			0	
			25971	25930
24,140	25,879	25,870		
			913	913
906	914	915	911	778
808	926	653		
			1824	1691
1,714	1,840	1,568		
0	0	0	0	
81,873	92,993	86,509	87676	85572
467	800	553		78
40,518	39,737	39,723	41776	40315
1,008	844	844		
7,250	5,070	11,458	3847	4004
9	40,850	82,733	47331	23944
5,000	0	0		
14,400	14,400	14,400	14400	10800
9,370	14,437	18,220	18673	20600
			3042	371
1,661	1,866	2,881	811	162
1,050	1,414	2,044	8718	796
2,600	458	11,064	916	836
2,20	11,935	1,908	0	
1,81	0	0	399	47
319	288	313	0	3
33,424	44,798	50,830	46954	5321
10,653	11,226	11,884	12187	1273
			3268	405
1,900	2,142	2,280		
0	0	0		
2,45,583	3,03,447	3,49,901	306650	286,8
275	619	31,367	0	
11,351	12,788	12,207	11758	114
55,899	64,851	56,233	56460	563
0	0	0	2773	18
0	0	0	2623	26
35,00,000	35,00,000	35,00,000	35,00,000	3500
14,287	13,053	13,041	13009	12
			0	
0	0	0	0	
240	205	237	205	2
80,000	80,000	80,000	80,000	80,000
80,000	80,000	80,000	80,000	80
80,000	80,000	80,000	80,000	80
0	0	0	0	
0	0	0	0	
			2826828	3825

	94-95.	1895-96.	1896-97.
Cubbon Park—			
1. Establishment	916	915	916
2. Contingencies and Extra Guard for Prisoners employed	527	680	758
Total ...	1,443	1,595	1,674
V. Miscellaneous special duty office ...	14,024	3,835	1,600
V. Geological Survey including Prospecting parties for Gold and Minerals.	39,378	82,228	1,02,471
II. Archæological Research	36,778	37,411	38,1[illegible]
III. Remuneration to Examiners of Local Service Examinations, &c. ...	10,[illegible]99	5,[illegible]58	5,920
IX. Census Charges	314	0	
X. Mysore Gazetteer	1,300	1,150	8,[illegible]7[illegible]
XI. Mysore Agricultural and Industrial Exhibition of 1888.			
1. Chicago Exhibition charges... ...	18,7[illegible]	2[illegible]	0
Amount added to obtain even thousands ...	0	0	0
Total ...	18,7[illegible]	2[illegible]	0
II. (1) Director of Agricultural and other statistics at Rs. 1,200 ...	0	0	0
(2) Pay of Agricultural chemist ...	0	0	0
(3) Establishment of ditto ...	0	0	0
(4) Travelling allowance... ..	0	0	0
(5) Contengencies	0	0	0
(6) Agricultural Experiments ...	6,891	5,622	2,995
Total ...	6,891	5,622	2,995
XIII. Meteorological Establishments ...	8,[illegible]43	9,2[illegible]7	9,1[illegible]
XIV. Minor Gardens, Establishment, Mysore—			
Tutor's quarters &c.	0	0	0
Total 20, Minor Departments ...	[illegible],[illegible]52	2,04,[illegible]36	2,28,[illegible]1
ivil Furlough Allowances, &c., to Officers.	0	[illegible],8[illegible]6	[illegible]78
wances and Assignments under Treaties and Engagements—			
. Allowance to families of Haidar Ali Khan and Tippu Sultan ...	14,[illegible]12	12,2[illegible]8	13,[illegible]22
. Pallegars	52,[illegible]8	[illegible]8,[illegible]1	55,8[illegible]
. Subsidy to British Government ..	21,[illegible]	21,50,00[illegible]	35,[illegible]
. Life Pension to a State Prisoner ...	2,[illegible]	0	0
. Charges on account of tombs of Haidar Alli Khan, &c.	13,0[illegible]	12,9[illegible]	12,72[illegible]
6. Jahgir allowance to the illegitimate grandsons of the late Maharaja Krishnaraj Wadayar	2[illegible],[illegible]00	2[illegible],[illegible]00	21,500
7. Cemetery establishment at Seringapatam	0	2[illegible]	222
8. State pension to Princess Jaya Lakshmammanni	0	80,000	80,0[illegible]
9. Ditto Princess Krishnammanni ...	0	0	0
	0	0	0
	[illegible]5,60,510	26,38,761	36,[illegible]8,89[illegible]

6. Miscellaneous, including [illegible] of Animals, etc.	0
7. Exchange for Europe family remittance to local officers.	
Total ...	26,123
IV. Cubbon Park—	
1. Establishment	916
2. Contingencies and extra guard employed for Prisoners ...	802
Total ...	1,718
V. Miscellaneous special duty office ...	587
VI. Geological Survey including Prospecting parties for Gold and Minerals.	95,158
Exchange for Europe family remittance to local officers.	0
VII. Archæological Research ...	35,975
Exchange for Europe family remittance to local officers.	0
VIII. Remuneration to Examiners of Local Service Examinations, &c.	10,591
IX. Census Charges of 1901 ..	0
X. Mysore Gazetteer	7,654
XI. Agricultural Department—	
(1) Director of Agricultural and other Statistics at Rs. 1,200.	0
(2) Pay of Agricultural Chemist and his Assistant.	0
(3) Establishment of ditto ...	0
(4) Travelling allowance ...	0
(5) Contingencies	0
(6) Agricultural Experiments, &c ...	3,424
(7) Quinquennial Census charges ...	0
(8) Exchange for Europe family remittance to local officers.	0
Total ...	3,424
XII. Meteorological Establishments ...	9,344
XIII. Minor Gardens, Establishment, Mysore—	
1. Tutor's quarters &c. ...	0
Amount added to obtain even thousands.	0
Total 19, Minor Departments ...	2,22,931
20 Civil Furlough Allowances, &c., to Officers.	
21 Allowances and Assignments under Treaties and Engagements—	
1. Allowance to families of Haidar Ali Khan and Tippu Sultan.	13,74
2 Pallegars ...	54,12
3. Sarjapur Stipendiaries ...	
4. Mutfarkhat pensions ...	35,00,00
5. Subsidy to British Government ...	13,26
6. Charges on account of tombs of Haidar Ali Khan, &c.	13,15
7. Jahgir allowance to the illegitimate grandsons of the late Maharaja Krishnaraj Wadayar.	2
8. Cemetery establishment at Seringapatam.	
9. State pension to Maharaj Kumari Jaya Lakshmammanniavaru ...	80,
10. Ditto Maharaj Kumari Krishnajammanniavaru	80
11. Ditto Maharaj Kumari Cheluvajammanniavaru	
12. Amount added to obtain even thousands ...	
Total 21 Allowances, &c. ...	37,5[illegible]

	Actuals.		
	1894-95.	1895-96.	1896-9
~~18.~~ Cholera charges	0	1,952	4
~~19.~~ Purchase of site and compound of the Assistant Surgeon's quarters attached to St. Martha's Hospital ...	0	8,000	
20. Lunatic Asylum Temporary Establishment	0	0	
~~21. Amount added to obtain even thousands~~	0	0	
Total 19, Medical ..	2,55,296	3,11,588	2,

I. Museum—			
1. Establishment	1,567	1,572	1,572
2. Contingencies, &c.	1,557	2,269	1,790
Total ...	3,121	3,841	3,362
I. Amrut Mahal Department—			
1. Pay of Superintendent and a Native Assistant	4,800	4,800	5,298
2. Establishment	18,700	19,311	20,464
3. Batta to Officers and Establishments.	2,157	1,690	2,428
4. Contingencies	1,007	983	1,482
5. Training Depot	538	801	753
6. Kavalgars for watching Kavals ...	0	0	0
7. Experimental farm of grazing near Kunigal and sinking wells, &c. ...	104	390	25
8. Establishment for conserving Yemmedoddi and Konenhalli Kavals ...	429	393	359
9. Purchase of cows	0	0	0
Total ...	27,735	28,368	30,809
Botanical Gardens—			
1. Superintendent and Establishments ...	13,257	12,783	13,079
2 Contingencies, &c., including construction and repairs ...	5,090	4,549	4,691
Menagerie and Aviary... ...	4,699	5,447	4,829
Purchase of English Plant and Seeds	742	1,471	1,501
Temporary Establishments	340		
Miscellaneous including purchase of Animals, &c.			

Heads of Disbursements.

rovernment Eye Infirmary I
ment ... ...
Pay of Superintendent, Indi
Hospital, Mysore ...
... Purchase of articles in con
with Lanoline Vaccinatio
18. Clerks attached to Civil St
and stores ...
19. Exchange Compensation All
of Senior Surgeon and
Surgeon.
20. Contribution towards leave.
tiring allowances of do
21. Kolar Gold Fields Dispensa
Female Hospital.
22. Victoria Hyspital—
(a) Pay of Surgeon in
including house-rent.
(b) Exchange compensati
lowance.
(c) Contribution towards p
(d) Pay of Resident Surge
cluding Local allowan
(e) Pay of Lady Medical C
(f) Hospital Assistant inc
establishment.
(g) Contingencies ...
(h) Furniture and apparat
(i) Dieting patients...
(j) Travelling allowance
officers and establishm
(k) Ration and clothing to N
and Nurses.
(l) Mansfield oil-gas
(m) Circulating Library.
23. Cholera charges ...
24. Refunds ... ...
25. Amount added to obtain e
thousands.
Total 18, Medic

19 Minor Departments—
I. Museum—
1. Establishment ...
2. Contingencies, &c. ...
Tota
II. Amrut Mahal Department—
1. Pay of Superintendent
2. Establishment ...
3. Batta to Officers and Establish
4. Contingencies including purc
and repair of tents,
5. Training Depot ...
6. Kavalgars for watching Kava
7. Experimental farm of grazing
Kunigal and sinking wells, d
8. Establishment for conserving
Yemmedoddi and Konenhal
Kavals.
9. Purchase ...

III. Bot

Actuals.

98.	1898-99.	1899-00.	1900-01.	1901-02.	1902-03	1903-01
						4702
173	4,555	4,985	5,499	6,666	8443	8311
500	0	0	0	0	0	0
510	8,609	7,500	6,201	4,882	5359	5523
399	1,165	1,200	939	823	1160	0
932	2,241	2,132	1,997	2,175	1381	715
208	4,887	5,325	15,396	6,477	5218	1632
0	0	0	0	305	567	229
0	0	0	3,810	8,749	17800	12011
0	0	0	218	496	1001	685
0	0	0	1,163	1,670	3748	369
0	0	0	0	0	6684	8541
					3000	3600
0	0	0	440	0	13769	15988
0	0	0	5,336	10,327	358	968
0	0	0	2,037	6,741	10958	
0	0	0	16,027	3,444	9300	1149
0	0	0	3,409	10,599	478	369
0	0	0	0	95	1349	
0	0	0	0	1,223	2734	421
0	0	0	0	21,849	355	103
0	0	0	0	401	254	23
465	515	61	432	339	0	13
0	0	0	0	0	0	
0	0	0	0	0		
263	3,42,464	3,68,671	4,29,059	4,88,566	497137	56948
					1872	189
844	1,832	1,868	1,872	1,872	2145	155
383	1.107	1,126	2,323	1,139		
					4017	345
227	2,939	2,994	4,195	3,011		
					7200	720
6,140	6,205	7,362	7,200	8,187	19458	1644
9,116	21,381	20,670	18,817	18,609	2832	186
1,008	806	1,763	2,864	1,849	1547	203
1,152	2,302	2,703	1,407	1,434	730	
					817	19
	676	1,073	1,485	1,219	631	2
	12	64	151	222		
					279	
	50	579	729	702		
					420	33
	407	419	420	410		
0	2,351	0	0	0		
					31799	310
30	34,190	34,633	33,073	32,632		
					14507	14
					3171	3
310	14,052	14,096	14,305	14,656		
				4,436		
	3802	4402	4443		4050	3
5,430					889	
				4,500	4700	
					205	513

99.	1899-00.	1900-1901.	1901-1902.	1902-03.	1903-04
497	22,317	20,804	19,533	18688	19156
492	3,591	3,453	4,477	6125	5662
744	1,850	2,335	3,013	2982	2792
0	0	0	0	0	0
733	27,758	26,592	27,023	27795 ✓	27610
085	66,868	71,321	76,957	79437	80169 ✓
434	20,710	3,240	8,449	3680	4500
0	0	0	0	0	0
0	0	3,927	2,607	1258	1200
519	87,578	78,488	88,013	84375	85869
0	0	26	50	40	0
112	6,32,669	6,65,577	6,99,616	709588	714527
200	10,800	10,800	1,364	56 ✓	549
415	2,460	2,125	327	243163	242444
705	2,37,839	2,42,971	2,38,563		
723	70,708	75,952	70,588	70588 ✓	70588
842	780	775	771	754 ✓	749
381	12,784	22,464	16,317	12636 ✓	14332
0	0	0	0	0	0
266	3,35,371	3,55,087	3,27,930	327702 ✓	328662
620	25,123	22,655	24,486	23281 ✓	13741
0	0	393	1,303	0	8417
871	21,314	24,790	29,640	28574 ✓	30649
647	40,814	43,427	37,723	35432 ✓	37212
229	10,816	14,898	15,457	14002 ✓	16645
153	4,301	4,256	8,059	8788 ✓	7917
520	15,974	16,620	30,502	20669 ✓	20132
				309 ✓	616
0	0	0	381	3600 ✓	4417
0	3,600	3,411	3,381		
221	87,621	90,210	1,01,595	107743 ✓	151461
237	3,275	3,987	4,360	4219 ✓	4745
711	19,961	15,801	13,042	12,9119 ✓	18053
069	36,925	39,786	41,199	46576 ✓	77135
				23587	12184
068	13,850	19,106	22,858	18820 ✓	14563
823	11,661	12,993	12,166	27660 ✓	24969
878	21,626	22,659	24,173	2336 ✓	2047
930	2,091	2,457	2,371	23705 ✓	25353
355	21,498	21,146	21,049	2760 ✓	2760
760	2,760	2,760	2,760		
				2400 ✓	2400
400	2,400	2,400	2,400	0	0
0	1,858	0	0		
0	0	2,400	2,400	2400 ✓	2400

Heads of Disbursements.	1894-95.	1895-96.	1896-97.
II—General—			
1. Travelling Allowances ...	13,042	13,320	12,995
2. Furniture and Apparatus ...	3,482	4,353	8,82[illegible]
3. Other Items	106	1,528	1,640
4. Amount added to obtain even thousands	0	0	0
Total ...	16,630	19,2[illegible]	23,431
III—Grants-in-aid—			
1. Ordinary Grant	52,6[illegible]	51,397	52,2[illegible]
2. Special Building Grant	3,[illegible]	5,50[illegible]	8,[illegible]
3. Moiety of the cost of Normal School, Mysore, and the Pandits' Examination	0	0	0
Total ...	55,76[illegible]	59,897	60,[illegible]
Total Education ...	4,92,605	5,11,[illegible]	5,26,[illegible]
Muzrai—			
1. Pay of Muzrai Superintendent ...	8,[illegible]	8,400	8,[illegible]
2. Travelling Allowance	1,79[illegible]	1,847	2,[illegible]
3. Establishments and current expenses.	2,33,353	2,34,97[illegible]	2,2[illegible]
4. Allowances of State Institutions under Palace management	49,708	49,708	[illegible],708
Do of certain Palace Muzrai Institutions transferred to Government.	20,880	20,[illegible]	21,0[illegible]
5. Gograss Allowance	7[illegible]	70[illegible]	7[illegible]
6. Construction and Repairs ...	2[illegible]	10,70[illegible]	1[illegible]
~~7. Amount added to obtain even thousands.~~	0	0	0
Total 18, Muzrai ...	3,38,[illegible]	[illegible]	[illegible]
Medical—			
1. (a) Senior Surgeon, including house-rent	22,8[illegible]	[illegible]	22,8[illegible]
(b) District Surgeons ...	23,[illegible]	20,577	[illegible]
(c) Assistant Surgeons ...	25,2[illegible]	27,011	[illegible]
(d) Sub-Assistant Surgeons ...	5,68[illegible]	6,955	[illegible]
(e) Chemical Examiner and Bacteriologist and his Establishment and Contingencies, etc.	1,20[illegible]	1,097	[illegible]
(f) Durbar Surgeon, including house rent.	[illegible] 0	0	[illegible]
2. Apothecaries (lady) Hospital Assistants and Servants, &c.	77,185	82,372	[illegible]
3. Establishment of Senior Surgeon ...	2,580	[illegible]	[illegible]
4. Contingencies, &c. ...	11,[illegible]	12,655	12,[illegible]
5. Purchase of Europe and country medicines ...	11,[illegible]	[illegible]	[illegible]
6. Travelling Allowances	11,[illegible]	[illegible]	[illegible]
7. Diet to Patients	20,15[illegible]	22,217	[illegible]
7½ Lunatic Asylum charges ..	[illegible]	[illegible]	[illegible]
8. Leper Asylum	2,05[illegible]	1,87[illegible]	[illegible]
9. Vaccine Establishment	20,88[illegible]	21,28[illegible]	[illegible]
10. Allowances to three Sisters of Charity	1,44[illegible]	1,08[illegible]	[illegible]
11. Grant-in-aid to St. Marthas' Hospital	2,400	2,40[illegible]	2,40[illegible]
12. Government Eye Infirmary Department	[illegible]	[illegible]	[illegible]
13. Pay of Superintendent, Indigenous Hospital, Mysore	0	0	[illegible]
14. Purchase of articles in connection with Lanoline Vaccination ...	3,822	[illegible]	6,93[illegible]
15. Clerks attached to Civil Surgeons and stores	379	[illegible]	[illegible]
16. Exchange Compensation Allowance of Senior Surgeon and Durbar Surgeon.	10,851	[illegible]	[illegible]
17. Contribution towards leave and retiring allowances of do ...	0	[illegible]	[illegible]

Heads of Disbursements.	1897-98.
VII—General—	
1 Travelling Allowances ...	15,199
2 Furniture and Apparatus ...	6,244
3 Other items	1,949
4 Amount added to obtain even thousands.	[illegible]
Total ...	23,392
VIII—Grants-in-aid—	
1 Ordinary Grant	56,348
2 Special Building grant ...	9,740
3 Moiety of the cost of Normal School, Mysore, and the Pandits' Examination.	[illegible]
4 Establishment charges of the Central College Students' Hostel, Bangalore.	[illegible]
Total ...	66,088
IX—Refunds—	[illegible]
Total 16, Education ...	5,52,289
Muzrai—	
1 Pay of Muzrai Superintendent ...	8,400
2 Travelling Allowance	1,494
3 Establishments and current expenses	2,32,800
4 Allowances of State Institutions under Palace Management.	49,708
Do of certain Palace Muzrai Institutions transferred to Government.	20,496
5 Gograss Allowance	744
6 Construction and Repairs	9,705
~~7 Amount added to obtain even thousands.~~	0
Total 17, Muzrai ...	3,23,347
Medical—	
1 (a) Senior Surgeon, including house-rent.	21,830
(b) Allowance to Personal Assistant.	[illegible]
(c) District Surgeons	25,225
(d) Assistant Surgeons	35,055
(e) Sub-Assistant Surgeons	11,802
(f) Chemical Examiner and Bacteriologist and his Establishment and Contingencies etc.	3,595
(g) Durbar Surgeon and Palace Physician including house-rent and furniture allowance.	13,800
(h) Establishment	0
(i) Assistant Durbar Surgeon ...	0
2 Superintendent Medical, Stores, Apothecaries (lady) Hospital Assistants and Servants, &c.	84,157
3 Establishment of Senior Surgeon ...	3,240
4 Contingencies, &c.	14,701
5 Purchase of Europe and country medicines.	28,169
6 Travelling Allowances	17,935
7 Diet to Patients	12,450
8 Lunatic Asylum charges ...	21,919
9 Leper Asylum	1,806
10 Vaccine Establishment	21,734
11 Allowances to three Sisters of Charity.	2,760
12 Grant-in-aid to St. Martha's Hospital.	2,400
13 Grant-in-aid to the maintenance of the Medical Officers to Planters' Association, North Mysore.	0
14 Ditto to Kanna Medical Fund	0

Heads of Disbursements.	1894-95.	1895-96.	189
Construction and repairs ...	0	0	5,222
Amount added to obtain even thousands.	0	0	0
Total ...	5,90,027	6,13,476	6,75,831
—Punitive Force at Ganjam and Seringapatam	0	0	0
Total Gross Police ...	7,35,097	7,59,435	8,28,763
Add share of Land Revenue Charges...	26,827	26,398	26,100
Total, Police ...	7,61,924	7,85,833	8,54,863
ation—			
irection—			
Pay of Inspector General of Education.	11,050	10,400	13,853
Pay of Assistant to ditto ..	2,600	2,492	3,600
Establishments	6,972	7,392	7,615
Contingencies, &c.	503	501	277
Total ...	21,125	20,785	25,345
nspection—			
Pay of Deputy Inspectors ...	16,118	16,495	16,257
Pay of Assistant Deputy Inspectors of Schools	1,952	2,150	3,515
Establishments	6,823	7,187	7,620
Contingencies	1,343	1,418	1,433
Allowance to Superintendent of Government Girls' School and Establishment	2,739	651	0
Total ...	28,975	27,901	28,825
Instruction—English Colleges and High Schools.			
Principal, Head Master, &c. ...	1,19,749	1,25,462	1,31,297
Pupil Teachers	496	480	579
Servants	2,289	2,895	3,383
Scholarships	30,343	22,555	21,233
Prizes and Books of References ...	800	2,370	2,510
Contingencies	2,295	2,327	1,963
Taluk Schools	1,33,541	1,38,475	1,44,608
Anglo-Vernacular Middle Schools..	0	0	0
Instruction Vernacular ..	0	0	0
Construction and Repairs ...	10,333	18,238	15,065
Maharani's Girls' School at Mysore ...	31,746	33,288	35,080
Total ...	3,31,592	3,46,090	3,55,718
ock Depót—			
Establishment	4,514	3,943	3,830
Contingencies	785	608	798
Purchase of Books, Maps and Stationery, &c.	23,631	23,143	15,235
Total ...	28,930	27,694	19,863
ucational Orienta Library—			
Pay of Curator	1,813	1,900	1,980
Establishment	2,131	2,399	2,803
Travelling Allowance	304	0	0
Contingencies	5,187	4,743	2,438
Purchase of Literature ...	0	76	4,735
Furniture and Apparatus ...	0	813	227
Total ...	9,435	9,931	12,183
seum and Library—Contingencies, &c.	1,154	136	733
Total ...	1,154	136	733

Heads of Disbursements.	1897-98.
13 Contingencies, &c.	7,31
14 Kolar Gold Fields Police ...	22,03
15 Detective Police, Kolar Gold Fields...	
16 Construction and repairs ...	3,68
17 Amount added to obtain even thousands	
Total ...	7,33,77
VIII—Punitive Force at Ganjam and Seringapatam	
IX—Refunds—	
Total, Gross Police ...	8,92,12
Add share of Land Revenue Charges...	26,22
Total, 15 Police ...	9,18,35
16 Education—	
I—Direction—	
1 Pay of Inspector General of Education including house-rent ...	12,111
2 Pay of Assistant to ditto ...	3,600
3 Establishment	7,895
4 Contingencies, &c.	310
5 Exchange for Europe family remittance to local Officers ...	0
Total ...	23,916
II—Inspection—	
1 Pay of Deputy Inspectors ...	16,280
2 Pay of Assistant Deputy Inspectors of Schools ..	3,952
3 Establishments	8,196
4 Contingencies	1,249
Total ...	29,677
III—Instruction—English Colleges and High Schools—	
1 Principal, Head Master, &c. ...	1,45,452
2 Pupil Teachers	886
3 Servants	3,852
4 Scholarships	17,737
5 Prizes and Books of References ...	1,776
6 Contingencies	3,290
7 Construction and repairs ...	0
8 Anglo-Vernacular Middle Schools ...	66,316
9 Instruction Vernacular ...	85,869
10 Taluk School buildings ...	15,344
11 Maharani's Girls' School at Mysore...	35,451
12 Exchange for Europe family remittance to local Officers ...	0
13 Allowance and Passage Money to Students studying Electric Installation in America ...	0
Normal School charges	
Total ...	3,75,973
IV—Book Depot—	
1 Establishment ...	4,174
2 Contingencies ...	2,207
3 Purchase of Books, Maps and Stationery, &c.. ...	15,411
Total ...	21,792
V—Educational Oriental Library—	
1 Pay of Curator	2,060
2 Establishment	2,249
3 Travelling Allowance	180
4 Contingencies	2,171
5 Purchase of Literature ...	4,000
6 Furniture and Apparatus	250
Total ...	10,910

8-99.	1899-00.	1900-1901.	1901-1902.	1902-03	1903-04
190	4,334	3,991	3,480	3298	4490
209	28,275	38,173	81,554	91223	72233
0	0	1,127	7,815	10506	8641
34	778	0	0	112	
0	0	0	0		
7	7,38,327	7,52,686	7,66,189	808587	756149
2	6,110	195	0	0	0
0	808	14	8	63	0
1	9,22,913	9,35,564	9,34,197	982562	947684
2	28,486	30,401	28,760	30915	30409
3	9,51,399	9,65,965	9,62,957	1013477	978093
)	15,200	15,600	15,600	16,600	15,600
)	4,315	4,392	4,900	5200	5850
)	10,223	7,014	7,163	7142	8920
1	776	278	253	365	454
)	592	800	762	668	250
1	31,106	28,084	28,678	28975	31074
)	18,170	18,540	18,900	21780	23718
)	3,735	3,756	3,750	3385	4085
3	8,743	8,667	8,765	9337	9737
5	1,279	1,335	1,284	1284	1292
1	31,927	32,298	32,699	35786	38832
3	1,65,267	1,76,286	1,64,839	190946	204863
)	803	571	458	340	271
5	3,962	4,192	4,330	4481	0
)	11,488	15,369	16,274	17977	36579
)	1,837	1,988	2,035	1785	2175
5	3,044	2,309	2,275	2812	2369
)	0	0	6,514	0	0
7	78,266	87,847	95,926	101064	103961
7	97,176	1,05,229	1,18,381	122058	114270
1	20,204	26,849	26,485	14061	5629
5	37,813	41,474	37,844	32268	37246
)	1,695	1,910	1,717	1474	2653
)	0	0	9,294	7690	3767
					14683
1	4,21,555	4,64,024	4,86,372	496456	528457
5	4,239	7,713	8,253	8868	9352
)	1,114	1,200	779	833	804
3	15,936	14,116	14,272	12320	11964
8	21,289	23,029	23,304	22021	22120
0	2,460	2,650	3,250	3325	3825
6	2,446	3,084	3,704	3404	5249
6	95	0	11	44	60
03	1,744	1,283	1,505	2198	701
36	3,750	4,982	4,000	4070	4000
95	250	250	491	180	250
46	10,745	12,249	12,961	13421	14085
73	711	787	516	719	480

99.	1899-00.	1900-01.	1901-02.	1902-03.
0	0	28,029	0	
047	470	0	0	
992	0	0	0	
0	32	308	409	
0	0	0	0	
0	0	0	0	
	0	0	0	

1830 511

1742 3798

3250 ✓

107798 ✓

150000 ✓

8000 ✓

25000 ✓

300000 ✓

250 ✓

970 ✓

0			0	3997
424	100	0	0	
0	0	0	0	
0	2,66,202	5,34,813	-2,33,269	
0	2,00,000	0	0	

384421 72

1735

33913

2633 ✓

57945

18650

21957

Heads of Disbursements.	1894-95.	1895-96.	1896-97.
Charges connected with the reception of Russian Grand Duke ...	1,666	0	0
Charges connected with the visit of H. H. the Maharaja of Dholapur.	0	2,316	0
Charges connected with the reception of Thakore Sahib of Morvie...	0	0	4,527
Charges connected with the reception of Jodhpur and other State guests	0	0	0
Charges connected with the entertainment of guests at Bangalore Palace on the occasion of Royal Wedding	0	0	5,704
Charges connected with the entertainment of the members of Plague Commission ..	0	0	0
Other charges	0	115	232
Cost of Durbar Jewels ...	0	7,701	0
Cost of Dusuties and Rowties purchased	0	3,158	0
Grant to the Fund of the special benefit of Sir K. Sheshadri Iyer...	0	0	0
urities, Donations, &c.—			
Donation of H. H. the Maharaja to the Indian Institute, Oxford ...	3,640	0	0
Grant to Bishop Cotton School ..	0	0	0
Bonus to late Mr. Abdul Rahiman Sahib, Councillor	0	0	0
Bonus to Mrs. Maccintire ..	0	0	0
Bonus to Mr. McDonnel ..	0	1,680	0
Presentation of Killats during Dasara.	29,448	0	0
Compensation for lands acquired for a bathing ghat at Seringapatam in memory of late Highness ..	0	0	0
Donation of H. H. the Maharaja to various Institutions at Poona and Bombay ...	5,350	0	0
Donation to Zenana Hospital, Civil and Military Station, Bangalore ..	1,000	0	0
ir charges—			
Charges incurred on account of H. H. the Maharaja's Northern tour ...	76,913	1,059	47
Bombay tour charges of H. H. the Maharaja	100	0	0
Charges incurred on account of H. H.'s trip to Madras	791	0	0
Charges incurred on account of Ooty tour	1,510	2,106	723
Charges incurred on account of Calcutta Tour	0	0	0
Provincial tour charges of H. H. the Maharaja	39,324	0	140
Haribar Tour charges of Her Highness the Maharani Regent ...	0	0	0
Dewan's Provincial and other Tour charges	0	4,307	1,226
Residents Tour charges— ...	0	0	0
dry charges—			
Charges connected with the celebration of Diamond Jubilee	0	0	8,241
Obsequious ceremonies of the late Maharaja of Mysore	12,213	0	0
Cost of Gold coins purchased for ceremonial purposes	0	860	0
Revenue Councillor's journey to Jodhpur	2,813	0	0
Installation charges of H. H. Sri Krishnaraj Wodayar Bahadur	6,620	8,146	22,186
Charges in connection with the Upanayanam of H. H. the Maharaja Sri Krishnaraja Wodayar Bahadur	0	80	7,295
Agricultural Show of 1891 at Mysore	2,606	0	0
Officers and Establishments on special duty—			
Pay and travelling allowances of Officers on special duty	17,243	0	0

Heads of Disbursements.	1897-98.
8. Charges connected with the entertainment of distinguished guests of H.H. the Maharani Regent on the occasion of H. H. the Maharaja's Marriage	0
9. Charges connected with the reception of Jodhpur and other State guests	3,333
10. Charges connectd with the entertainment of the members of Plague Commission ~~Bangalore Camp~~ ...	0
11. Other charges	238
12. Cost of Durbar Jewels ...	2,000
13. Grant to the Fund of the special benefit of Sir K. Sheshadri Iyer ..	4,00,000
Xmas Donations,	
Donation Edinburgh association	
Grant municipalities	
Subscription Victoria Memorial to	
Donation to United Planters'	
Association	
Grant to Seshadri Iyer Rd. Fd	
Mysore City Improvement	
Bonus Clerks in Sir	
Fender Commission Case	
And paid to Basal	
Mission for Books -	
7. Dewan's Provincial and other tour charges	4,092
8. Resident's tour charges ...	101
9. Charges in connection with Delhi camp 1903 .. .	0
Lansdowne's Tour	
Regent's Tour	
(d) Sundry charges—	
1. Charges connected with the celebration of Diamond Jubilee ...	1,000
2. Installation charges of H. H. Sri Krishnaraj Wodayar Bahadur ..	0
3. Charges in connection with the Royal marriage	0
4. Grand from Provicial Funds for the marriage of 1st and 2nd Princess...	0
Khedda & Shikari operations	
Mr Whitehead's Salary & Establt	
Improvement of Ambavilas Surroundings	
Coronation Charges of Emperor Edward VII	
Albums & oil painting	
Photo Bill	
Pay of Rama Krishna Rao	
Mr D. Narasinga Rao to Sa	
Confidential Charges	

	1894-95.	1895-96.	1896-97.
Superannuation pensions, &c.—			
1. Pensions	2,61,427	2,47,611	2,59,590
2. Gratuities	7,504	7,436	6,085
3. Compassionate and charitable allowances	5,542	4,674	5,783
4. Famine orphans	9	0	0
5. Mutfarkhat pensions	3,794	2,699	3,902
6. Grant made by Government to Damodra Doss' charities ...	0	0	0
7. Amount added to obtain even thousands	0	0	0
Total 23, Pensions ...	2,78,276	2,62,420	2,75,360
Miscellaneous—			
Travellers' bungalows—			
1. Establishment	13,105	13,389	15,945
2. Contingencies	521	174	175
Total ...	13,626	13,563	16,120
Miscellaneous—			
1. Rewards for killing wild animals ...	3,901	3,336	3,525
2. Interring paupers	751	959	995
3. Books, Maps and Advertisements ...	21,119	6,641	5,295
4. Purchase and repair of tents ...	15,988	27,604	7,197
5. Charges for remitting Treasure ...	2,836	2,434	4,097
6. Compensation for land taken up for public purposes	649	4,938	2,029
7. Charges for collecting tolls ...	447	1,240	391
8. Profit or Loss	12,987	8,105	2,251
9. Promised contribution for tank works remitted under orders of Govt., P. W. D. No. 1769-89—320-40, dated 1st April 1892 ...	20,566	0	0
10. Contribution towards leave and retiring allowances of Lent Officers ..	17,089	0	0
11. Conservancy establishment of Bangalore Fort	216	216	216
12. Charges at 5 per cent paid to the Gold Mining Companies on the total expenses incurred in India on shipment of gold debitable to Royalty payment	6,873	7,950	9,787
13. Bangalore City improvement ...	39,968	0	0
14. Mysore City improvements ..	0	54,780	34,469
15. Difference between the privileged rate at 1s. 6d. and the current rate of exchange paid on account of Europe family remittance of Local Officers.	22,377	19,646	15,007
16. Dasara charges	0	0	0
17. Cost of Padlocks, scales, net-bags, etc., purchased	0	0	0
18. Charges for the guests at the Government House during Dasara of 1887, and for the Government Officers and Members of the Representative Assembly of 1894-95 ..	0	954	0
19. Interest on the over draft of the Dewan's account with the Bank of Madras, Bangalore ..	0	0	0
20. Compensation for lands taken up by the Madras Railway Company for joint work at Bangalore ...	0	0	0
21. Other items	6,673	4,808	3,757
Special charges—			
(a) Reception of important personages, &c.			
1. Charges connected with the reception of His Excellency the Viceroy ...	28,291	82,095	3,468
2. Charges connected with the visit of the Governor of Madras ...	2,412	0	1,138
3. Charges connected with the visit of the Governor of Bombay ..	0	0	0
4. Charges connected with the visit of the Raja of Pudukota	0	730	664
5. Charges connected with the reception of His Royal Highness Prince Albert Victor	0	0	2,318
6. Charges connected with reception of H. H. the Gaikwar of Baroda ..	14,566	5,465	777
7. Charges connected with the reception of H. H. the Maharaja of Kolhapur, &c. ...	2,140		

22 Superannuation pensions, &c.—
1. Pensions
2. Gratuties ...
3. Compassionate and charitable allowances ...
4. Mutfarkhat pensions ...
5. Grant made by Government to Damodra Doss' charities
6. Amount added to obtain even thousands ...

Total 22, Pensions

23 Miscellaneous—
Travellers' bungalows—
1. (a) Establishment
(b) Kotwals and ~~Khazis~~ Durbans
2. Contingencies

1. Rewards for killing wild animals..
2. Interring paupers .. ..
3. Books, Maps and Advertisements..
4. Purchase and repair of tents ..
5. Charges for remitting Treasure ..
6. Compensation for land taken up for public purposes ... ...
7. Charges for collecting tolls ...
8. Profit or Loss ... ...
9. Promised contribution for tank works remitted under orders of Govt, P. W. D. No. 1769-89—320-40, dated 1st April 1892 ...
10. Refunds—Miscellaneous ...
11. Refunds of lapsed deposits ...
12. Conservancy establishment of Bangalore Fort ... ...
13. Charges at 5 per cent paid to the Gold Mining Companies on the total expenses incurred in India on shipment of gold debitable to Royalty payment ... ...
14. Difference between the privileged rate at 1s. 6d. and the current rate of exchange paid on account of Europe family remittance of Local Officers ... ..
15. Dasara charges ... ...
16. Moiety cost of maintaining Jogi Matt ... ...
17. Cost of Padlocks, scales, net-bags, &c., purchased ... ..
18. Loss by exchange on remittances to Messrs. Coutts & Co, London
19. Interest on the over draft of the Dewan's account with the Bank of Madras, Bangalore ..
20. Compensation for lands taken up by the Madras Railway Company for joint work at Bangalore ...
21. Other items ... ...

Kollats

22 Special charges—
(a) Reception of important personages, &c
1. Charges connected with the reception of His Excellency the Viceroy
2. Charges connected with the visit of the Governor of Madras ..
3. Charges connected with the visit of the Governor of Bombay ...
4. Charges connected with the visit of the Maharaja of Bhavanagar ...
5. Charges connected with the reception of members of the Irrigation Commission ...
6. Charges connected with reception of H.H. the Gaikwar of Baroda ..
7. Charges connected with the recep

E Continued.

Actuals.

98-99.	1899-00.	1900-01.	1901-02.	1902-03	1903
5,734	2,94,920	3,21,744	3,54,444	354488	409525
9,072	14,611	8,949	11,324	11879	14983
4,896	5,104	1,169	2,163	600	620
2,984	3,587	2,899	2,665		
7,339	0	0	0		
0	0	0	0		
0,025	3,18,222	3,34,761	3,70,596	369967	425128
7,813	17,893	18,394	17,972	17546	18825
0	0	12,622	12,483	12744	12546
241	175	219	325	~~12744~~ 622	3381
8,054	18,068	31,235	30,780	30912	34452
3,126	3,223	2,805	2,093	1754	1811
1,360	757	1,289	1,490	1241	859
7,520	10,951	5,265	3,924	14904	8423
7,075	11,387	16,493	4,080	5191	4121
5,400	2,673	4,037	4,422	4202	3429
7,643	8,604	1,873	30,947	46541	4386
2,515	1,632	2,074	2,011	1598	834
2,506	1,545	10,027	6,568	347	672
2,684	0	2,572	2,963	0	0
0	8,192	19,285	10,449	9445	8024
0	6,287	0	7,111	0	
221	221	216	216	215	215
4,480	9,242	10,947	13,196	13245	
3,522	0	0	0	0	
0	0	0	0	0	3063
0	0	660	0	0	32
629	1,284	145	57	493	
0	0	3,980	5,659	8608	16958
0	0	0		0	0
0	0	0	0	0	0
6,877	3,554	7,453	7,424	2910	2345
					5000
6,735	0	61,334	71,901	11433	425
2,102	0	0	493	7739	1067
2,626	0	0	0		
0	0	0	1,374		
0	0	0	1,475	379	
2,318	0	0	0	3363	
				1.1.2	

1898-99.	1899-00.	1900-01.	1901-02	1902-03	1903-04
22,200	23,410	23,960	26,320	26400	26723
21,708	21,308	21,600	22,063	22900	24997
9,742	11,167	11,287	10,833	11384	11725
11,123	8,759	14,032	7,604	12904	9504
1,150	1,086	1,135	1,270	1273	1273
4,225	4,375	4,525	4,675	4825	4975
3,117	218	0	0	27544	21350
79,265	70,323	76,539	72,765	~~79680~~ 107230	100547
88,076	1,51,180	1,54,306	1,55,561	154440	150310
144	144	299	0	144	141
7,948	1 003	6,161	10,212	5043	339
11,025 2,196 39,350	40,717	46,489	X 71,740	58882	45288
1,980	1,700	80	0		
120	0	60	0		
489	2,585	0	0		
2,51,328	1,97,479	2,07,695	2,37,513	218509	196078
2,20,520	2,68,378	2,55,967	2,99,846	257964	290835
0	23,436	0	5,463	5730	5832
18,842	17,903	18,327	6,800	5777	5808
6,700	8,550	300	0	59188	0
32,835	49,569	59,898	40,795	24927	110530
0	0	0	0	0	2289
12,001	6,341	13,602	24,642	5048	0
783	219	1,701	1,683	1713	3493
1,200	600	0	600	600	600
0	0	0	0	0	0
0	0	1,882	1,956	1829	2047
0	0	15,890	0	0	0
0	0	0	2,79,465	372036	269847
3,92,881	3,74,996	3,67,467	6,61,250	734812	620715
1,99,337	1,89,074	2,04,509	2,09,505	213973	211806
1,099	1,116	1,152	1,128	1152	1152
0	0	0	0	0	0
193	216	320	199	84	3156
13,660	2,138	0	0	0	2946
2,14,289	1,92,544	2,05,975	2,10,832	215209	219060

Heads of Disbursements

ysore Local Force—			
Head-Quarters—			
1. Pay of Military Assistant and Assistant Secretary	25,524	27,960	1,384
2. Pay of Chief Commandant and Personal Assistant	0	0	0
3. Establishments	7,940	7,729	7,722
4. Contingencies	8,371	8,996	6,239
5. Batta, cart-hire, &c. ...			
6. Exchange Compensation Allowance.	4,662	3,540	2,037
7. Contribution towards leave and retiring allowances	0	5,125	3,797
8. Compensation for lands acquired for Military purposes ...	0	0	0
Total ...	46,497	53,359	41,179
Savar—			
(a) Savar or Native Cavalry (Local)	2,12,883	2,11,012	2,05,327
(b) Riding School Establishment			
(c) Contingent charges ...	0	111	11
(d) Compensation paid to Savars for dearness of gram ...	0	0	0
Breeding Establishment—			
1 Stallions Feed and other expenses	3,744	3,744	3,74
2 Purchase of do including all charges	6,000	6,000	6,00
3 Kunigal Farm expenses ...	5,166	6,777	7,22
4 Extra charges incurred in the purchase and keep of heavy carriage horses	1,120	1,920	1,920
Charges connected with Camp of Exercise	0	0	0
Maintenance of the Volunteers' Rifle Range at Mysore ...	60	60	60
Plague charges	2	0	1
Total ...	2,28,916	2,29,657	2,24,196
Imperial Service.			
ore Lancers—			
ay of all ranks ...	2,63,635	2,34,000	2,61,196
ost of full dress ...	0	21,75[illegible]	7,597
ddition to pay on account of horse forage	0	0	8,574
urchase of transport ponies, &c. ...	10,10[illegible]	14,81[illegible]	2,225
eed and keep of ditto ...	21,0[illegible]	2[illegible],258	28,101
addlery and equipment	28,0[illegible]	3,77[illegible]	0
ompensation for dearness of gram ...	0	0	0
urchase of ammunition	0	3,701	3,037
ontribution to the Imperial Service Local Charges Fund ...	0	480	0
harges connected with Camp of Exercise	0	0	2,607
Total ...	3,22,851	3,32,786	3,13,637
Barr or Native Infantry—			
Barr	2,15,[illegible]	2,18,637	2,20,478
Conservancy Establishment ..	8[illegible]	813	792
Batta to Officers visiting out-posts	2[illegible]	16[illegible]	211
Contingent charges	1,[illegible]	3[illegible]	256
Plague charges	0	0	0
Total	2,17,[illegible]	2,19,[illegible]	2,21,737

Military—			
I. Head Quarters—			
1. Pay of Military Assistant and Assistant Secretary			1[illegible]
2. Pay of Chief Commandant and Personal Assistant... ...			1[illegible]
3. Establishments			[illegible]
4. Contingencies ...			1[illegible]
5. Batta, cart-hire, &c. ...			
6. Exchange Compensation Allowance.			1
7. Contribution towards leave and retiring allowances			[illegible]
8. Compensation for lands acquired for Military purposes + Other Items			
Total ...			55
II. Savar—			
1. (a) Savar or Native Cavalry (Local)			2,05
(b) Riding School Establishment			
(c) Contingent charges... ...			
(d) Compensation paid to Savars for dearness of gram and ragi...			11
2. Breeding Establishment—			
1 Stallions Feed and other expenses.			3
2 Purchase of do including all charges			3
3 Kunigal Farm Expenses ...			30
4 Extra charges incurred in the purchase and keep of heavy carriage horses			1
3. Maintenance of the Volunteers' Rifle Range at Mysore ...			
4. Plague charges			
Total ...			2,57
Imperial Service.			
Mysore Lancers—			
Pay of all ranks			2,3[illegible]
Cost of full dress			13
Addition to pay on account of horse forage			19
Purchase of Transport ponies and mules, &c.			1
Feed and keep of ditto			40
Saddlery and equipment			
Compensation for dearness of gram and ragi			21
Purchase of ammunition			
Contribution to the Imperial Service Local Charges Fund ..			6
Charges connected with Camp of Exercise			
Temporary Estab. for the construction of cart, &c. for the Transport Corps.			
Charges for Manufacturing Transport carts			
Imperial Service Transport Corps.			
Medicines ... Total ...			3,31,9
...tive Infantry—			
... ...			2,19,4
...vancy Establishment ...			9
Batta to officers visiting out-posts			
4. Contingent charges			3
5. Plague charges			
Total ...			2,20,78

Heads of Disbursements	1894-95.	1895-96.	1896-97.
23. Miscellaneous—			
1. Purchase of American carts ...	0	2,452	16
2. Purchase of convertible Tongas ..	0	1,000	0
3. Purchase of Artware	0	0	0
4. Cost of Elephants transferred to Palace by Khedda Department ..	0	0	9,300
5. Cost of Maintaining and other charges of Elephants sent to Baroda State	0	0	4,045
6. Funeral expenses of the late Krishnaswami Naik	0	0	2,084
7. Special Charges of the Dewan's office ..	0	0	2,442
8. Timber Supplied by the Forest Department for Palace buildings ...	0	0	33,019
9. Charges in connection with the prevention of Bubonic Plague ...	0	0	11,428
10. Temporary Police Establishment on Plague duty at Railway Stations ...	0	0	0
11. Compensation for loss of crops ..	0	0	987
12. Deputy Auditor General on Special duty—			
(a) Pay of Deputy Auditor General ..	0	0	9,769
(b) Establishment	0	0	1,644
(c) Contingencies	0	0	9
(d) Travelling allowance... ...	0	10	2,080
(e) Contribution towards pension of the Deputy Auditor General and staff.	0	0	0
13. Grant towards pay of Vice-President, Mysore City Municipality ...	2,250	3,000	3,000
14. Travelling allowance of do ..	0	46	0
15. Grant to Ernestine Evans Bell ...	0	0	0
16. Centenary charge of the fall of Seringapatam	0	0	0
17. Subscription to journals of the Royal Asiatic Society	484	0	0
18. Charges in connection with Basavanagudi extension ...	0	0	0
19. Charges in connection with Malleswaram extension	0	0	0
20. Charges in connection with the City Improvement	0	0	0
21. Paris Exhibition ...	0		0
22. Difference of pay of Mr. D. Sitha Rama Rao, as Palace Controller and Executive Engineer ...	0		0
23. Leave allowances of Mr. Kuppuswami Mudaliar, late City Magistrate, Mysore	1,589	0	0
24. Famine Relief (audited charges) ..	89,638	12,100	5,876
25. Monuments and charitable grants in memory of H. H. the late Chamarajendra Wadayar Bahadur...	0	0	16,445
Amount added to obtain even thousands	0	0	0
Total 24, Miscellaneous ..	5,29,373	2,95,591	2,69,330

Heads of Disbursements.	1897-98.
23. Miscellaneous—	
1. Charges in connection with the deputation to Kathiwar ...	
Purchase of Artware	
Funeral expenses of the late Krishnaswami Naik	
Special Charges of the Dewan's office (confidential)... ..	
Timber supplied by the Forest Department for Palace building	
Charges in connection with the prevention of Bubonic Plague..	
Temporary Police Establishment on Plague duty at Railway Station	
Ditto for Bhadrappa's house Fort, Mysore	
Deputy Auditor General on Special duty—	
(a) Pay of Deputy Auditor General ...	
(b) Establishment	
(c) Contingencies	
(d) Travelling allowance	
(e) Contribution towards pension of the Dy. Auditor Genl. and Staff	
10. Grant towards pay of Vice-President, Mysore City Municipality	
11. Travelling allowance of do , ..	
12. Grant to Ernestine Evan's Bell ..	
13. Centenary charge of the fall of Seringapatam	
14. Mysore City improvements ..	
15. Charges in connection with Basavanagudi Extension ..	
16. Charges in connection with Malleswaram Extension	
17. Charges in connection with the City Improvement, Bangalore..	
18. Grant-in-aid to Bangalore City Municipality ..	
19. Kolar Gold Fields Extension (net Town)	
20. Charges in connection with the success of British Arms in South Africa	
21. Cost of 100 horses and equipment supplied to Lumsden's horse for service in the South African War	
22. Price of Enlargement of 2 Photos of the late and present Highnesses at Victoria Hospital ..	
23. Payment to Mr. Richardson garland for 16,000 shares in the Kempenkote Gold Fields ..	
24. Payment to the Union Bank a London being the call of 3 pence per share in the new Kempenkote Gold Fields (L) ...	
25. Deposits on shares taken by the Mysore Govt. in the Cauvery Reduction Syndicate (L) ..	
26. Charges for Improving Karikal thotti & Umbavilas surroundings	
26a Establishment for Testing Cotton Yarn	
27. Paris Exhibition charges of 1900.	
28. Difference of pay of Mr. D. Sitha Rama Rao, as Palace Controller and Executive Engineer ...	
29. Famine Relief (audited charges)..	
30. Monuments and charitable grants in memory of H.H. the late Chamarajendra Wodeyar Bahadur.	
31 Subscription of H. H. the Maharani Regent to the Empress Memorial at Calcutta ..	
32. Grant-in-aid towards the construction of the memorial fountain of H. H. the late Maharaja in the City of Mysore	
Amount added to obtain even thousands	
State Bhicaree charges	
Total 23, Miscellaneous ...	

8-99.	1899-00.	1900-01.	1901-02.	1902-03	
0	0	7,876	0		
0	0	0	0		
0	0	0	0		
338	1,364	7,301	2,105		
0	0	0	0		
640	4,63,535	2,95,397	1,64,277	110351	121606
		0	0		
		0	11,000		
			4,151		
			1,360		
			0		
		0	85		
			0		
3,000	3,000	250	0		
8	33	0	0		
2,988	0	0	0		
3,670	0	0	0		
6,016	15,704	0	410		
7,201	16,495	17,723	4,492	51915	8771
				862	
8,319	8,693	9,700	2,364	1803	113114
9,177	25,370	16,876	10,876	2361	0
0	10,500	0	0	72	— 140
0	0	0	12,230		
0	0	1,258	0		
0	0	0	52,518		
0	0	3,000	0		
0	0	6,297	0		
0	0	0	25,187		
0	0	0	3,000		
0	0	4,065	2,308		
0	14,328	167	—1,480		
242	0	100	1,000		
4,344	4,797	6,952	4,460		
7,927	28,781	74,950	67,262		
0	0	0	1,03,004		
0	836	0	0		
0	0	0	0		
91026	11,72,365	12,45,506	4,54,044		

Heads of Disbursements.	1893-94.	1894-95.	1895-9
IV. Bandsmen, Guard, &c., for the Maha-	0	96,214	
1. Establishment	0	3,691	
2. Purchase of Accoutrements and Tents	0	3,212	
Total ...	0	6,903	
VI. Superannuation and Retired Allowances			
1. Superannuation Pensions ...	0	56,461	
2. Bargir	0	24	
3. Gratuities...	0	1,902	
Total ...	0	58,387	
ain even thou-	0	0	
Total 25, Mysore Local Force ...	0	9,77,652	9,81,470
ofit or loss, Mysore Surplus Investment Account—			
.. Cost of Investments in Government of India Securities... ...	0	1,44,583	1,12,710
Total, Civil Charges including Interest ...	0	1,19,72,658	1,21,80,048
	0	26,95,696	31,21,482
anitary Department	0	2,41,778	90,999
Total, Civil Charges including Public ...	0	1,49,11,866	1,53,92,529
Guaranteed interest paid to Southern Mahratta Railway Company	0	8,74,013	7,53,871
Payment towards Redemption Fund	0	4,00,000	0
Mysore State Railway, Rev. Expenditure (transactions prior to July 1886)	0	27,301	0
Construction of Bangalore-Hindupur Line ...	0	—13,860	—3,927
Survey of Birur-Shimoga Branch...	0	1,01,704	496
Construction of Birur-Shimoga Line	0	0	0
Kolar Gold Fields Branch ...	0	34,855	86,742
Maklidrug-Chikballapur Line Survey	0	0	0
Bowringpet–Kolar Line Survey ...	0	0	0
Nanjangud-Gudalur Survey ...	0	—3,215	0
Construction of Nanjangud Railway	0	2,193	6,693
Arsikere-Mangalore Survey ...	0	—1,750	—11
Mysore, Cannanore-Tellicherry Survey	0	—4,407	0
Mudgere-Sivasamudram lines ...	0	51	0
State Carriages ...	0	3,100	20,930
Arsikere-Hassan Surve ...	0	8,148	793
Direction and Account ...	0	25,944	5,616
General charges ...	0	0	0
Amount added to obtain even thousands	0	0	0
Total 29, Railways ...	0	14,54,077	8,71,183
Total, Mysore ...	0	1,63,65,945	1,62,63,712
Civil and Military Station ...	0	23,826	18,369
Grand Total ...	0	1,63,89,769	1,62,89,081

bursements.

	1897-98.	1898-99.	1899-1900.	1900-1901.	1901-02.	1902-03	1903-04.
rd, &c., for the Maha-							
ce	85,942	87,794	86,000	88,000	1,39,744	91,083	115483
... ..	4,693	4,713	4,547	4,557	5,974	6065	6082
Accoutrements and							
... ...	2,890	2,615	5,791	25,408	4,391	1471	7478
Total ...	7,583	7,328	10,338	29,965	10,365	7536	13560
and Retired Allow-							
... ...							
on Pensions ...	65,383	61,293	70,354	80,041	76,511	74350	79572
... ...	55	38	42	27	0	"	
... ...	1,486	780	648	2,040	48		411
Total ...	66,924	62,111	71,044	82,108	76,559		79983
l to obtain even thou-							
... ...	0	0	0	0	0		
e Local Force ...	10,26,189	9,88,996	10,02,724	10,57,740	14,09,028	1448729	1345426
Surplus Investment							
nent in Government							
curities ...	40,785	37,268	50,684	1,12,175	1,00,465	57303	4203
es including Interest							
... ...	1,42,67,655	1,53,87,202	1,49,36,716	1,55,13,443	1,52,45,621	1624065	
... ...	26,65,042	30,61,051	33,68,008	25,75,738	25,46,601	2673182	3479341 X
ent	96,775	1,89,677	44,621	6,862	—15,160		
ges including Public							
... ...	1,70,29,472	1,86,37,930	1,83,49,347	1,80,96,043	1,77,77,062	18913947	20263879
interest paid to							
Mahratta Railway						647665	710165
...	7,93,103	6,41,497	6,35,298	8,65,326	8,81,676		
ysore Harihar line.	0	0	0	0	1,55,293		
f Bangalore-Hindu-							
... ...	40,240	—3,477	—270	—3,318	3,082	—605	—8299
f Birur-Shimoga Line	7,95,882	6,39,728	4,29,184	66,134	41,295	3662	1499
elds Branch ...	60,101	82,579	1,87,905	35,281	762	30012	23330
kballapur Line Survey	0	7,356	2,412	—784	0		
olar Line Survey	0	549	796	0	0		
f Nanjangud Railway	9,905	2,945	7,652	—539	3,259		
galore Survey ...	0	0	0	0	0		
Coast Survey ...	0	0	31,000	66,050	23,164		
es	6,317	1,070	—11,992	5,371	1,462	50	33364
an Survey ...	0	0	0	0	0		
Accounts ...	4,641	4,704	4,378	7,088	6,658	6629	7195
... ...	0	0	0	9	0		
ween the amount paid							
oller General and of							
of Railway Loan Re							
und closed to form a							
d for repayment of							
Loan of £1,200,000.	0	0	24,80,905	0	0		
d to obtain even							
... ...	0	0	0	0	0		
1 28, Railways ..	17,10,94	13,76,951	37,67,270	10,40,618	11,16,651	687413	767254
tric Power Transmis							
e—							
unt	0	0	0	0	1,12,802	220093	199304
y						334654	487770
harges	0	0	0	13,41,284	14,25,926	253519	289931
arges	0	0	0	7,46,231	10,28,581		
						808266	977005
i Falls E. P. T. S....	0	0	0	20,87,515	25,67,309		
Total, Mysore ...	1,87,4,166	2,00,14,881	2,21,16,615	2,12,24,176	2,14,61,022	204,09626	220,08,138
ilitary Station ..	1182	7,289	0	0	0		
							220,08,138
Grand Total ...	1,87,5 98	2,00,22,170	2,21,16,615	2,12,24,176	2,14,61,022		

Original grant	...	2,01,00,000
Suppl. grant sanctioned	...	4,85,000
Total	...	2,05,85,000

2076000 224,83,000

	Expenditure	Establishment	Tools & plant	Total	Expenditure	Establishment	Tools & plant	Total	Expenditure	Establishment
Ordinary	5	4	4	5	5	4	4	5		
Irrigation					356221			356221	236949	
						66	3000	241066		178
Other works					984049			984049	393917	
Total					1340270	238066	3000	1581336	630866	178
Extraordinary.										
Irrigation	940959			940959	43565			435656	454665	
Other Works	831754			831754	25832			358329	361534	
		430141	20009	450150		231151	12361	243512		28
Repairs	378860			378860	431542			431542	408099	
Suspense	18748			18748	- 4709			- 4709	14536	
Total	2170321	430141	20009	2620471	1220818	231151	12361	1464330	1238834	28
Ordinary & Extraordinary	2170321	430141	20009	2620471	2561088	469217	15361	3045666	1869700	46
Military	75225			75225	75816			75816	199010	
Total P. Works.	2245546	430141	20009	2695696	2636904	469217	15361	3121482	2068710	46 464

1899 - 1900 | 1900 - 1901

Extraordinary										
Irrigation	794222			794222	424936			424936	459607	
					136				175	
Other Works	589023	327416	33213	360629	822368	382979	17589	400568	472747	
				589023				822368		
Total	1383245	327416	33213	1743874	1247304	382979	17589	1647872	932354	
Ordinary										
Irrigation	336773			336773	194785			194785	170494	
Other Works	448006			448006	157892			157892	258296	
		277365	28135	305500		238573	10954	249527		
Repairs	414699			414699	422894			422894	429413	
Suspense	53939			53939	-118887			-118887	74946	
Total	1253417	277365	28135	1558917	656684	238573	10954	906211	933149	
Extraord & Ordy	2636662	604781	61348	3302791	1903988	621552	28543	2554083	1865503	
Military	65218			65218	21655			21655	- 231	
Total P. Works.	2701880	604781	61348	3368009	1925643	621552	28543	2575738	1865272	

1897-98					1898-99			
Total	Expenditure	Establishment	Tools and plant	Total	Expenditure	Establishment	Tools & plant	Total
								4528
36949	169174			169174	4528 14			
1897	4	172373	7703	180076		205401	130788	3361
917	307976			307976	310815			3108
763	477150	172373	7703	657226	763629	205401	130788	10998
								5229
4665	453481			453481	522937			
1534	429998			429998	415851			4158
4427		297722	13305	311027		317178	15444	3326
8099	423754			423754	451852			4518
4536	67957			67957	52475			521
33261	1375190	297722	13305	1686217	1443115	317178	15444	17757
90224	1852340	470095	21008	2343443	2206744	522579	146232	28758
9010	321599			321599	185496			185
48034	2173939	470095	21008	2665042	2392240	522579	146232	3061

1902-03					1903-04			
								336
459607	342096			342096	336408			
354818		328240	12366	340606				137
472747	532318			532318	1371103			
7287172	874414	328240	12366	1215020	1707511			170
								4
170494	263746			263746	430211			38
258296	296823			296823	385740			
326511		382886	14423	397309		665149	40699	
439413	456604			456604	836033			
74946	40868			40868	-107376			
1259660	1058041	382886	14423	1455350	1544608	665149	40699	2
						665149	40699	3
2546832	1932455	711126	26789	2670370	3252219			
				2811	16100	4683	592	
	-231	2811				—	—	
782546601	1935266	711126	26789	2673181	3268219	669832	41291	3

Proceedings of the Govt. of H. H. the Maharaja of Mysore

Gen: Finance

Passing orders on the various important points contained in the Comptroller's "Review of the Progress of Revenue and Expenditure of Mysore for 1894-95 to 1903-04."

~~The Comptroller~~

Proceedings of the Government of H.H. the Maharaja of Mysore.

Read:-

"Review of the Progress of Revenue and Expenditure of Mysore from 1894-95 to 1903-04" submitted by the Comptroller Mysore Government, under date the 18th August 1905.

Order thereon. -

The Government of His Highness the Maharaja have taken into their careful consideration the ~~report~~ review read above, and record below their views on each of the important points raised therein.

2. Para 12 of the ~~Report~~ view. - The disproportion between the increase in Land Revenue and the expenditure on Irrigation noticed by the Comptroller will be considered along with the report of the ~~Retrenchment~~ Committee ~~which has been recently~~ appointed in Nov 1906 to consider the question of the maintenance of capital and revenue accounts in connection with irrigation works in the State. The remarks of the Comptroller will, in the meantime, be communicated to the Committee.

Survey & Settlement Com^r (Colonel Grant)

3. Para 13 of the ~~Report~~ view. - The Superintendent of Survey and Settlement will be requested to report the increase of revenue obtained from the progress of settlements in the Mysore State in the decade under examination.

4. Para 13 of the Report. - With regard to the Comptroller's surmise that the increase of 1¾ lakhs under "Remuneration to Shanbhogs" may be due to resumption of service lands, as to which you there should be a it may be ascertained whether there is any corresponding increase on the revenue side, the Government observe that the increase referred to is not due wholly or even chiefly to this cause. There are two other causes, namely -

(1) the introduction of new settlements and the sanction of remuneration to village servants in places newly settled, and,

(2) the periodical revision of remuneration (once in ten years) proportionately with the increase of revenue in settled Taluks.

5. Para 18 of the Report.- The increase in expenditure under "Forests" by about 35 per cent, against an increase in revenue of less than 19 per cent, is one of the matters that will be enquired into by the Retrenchment Committee in connection with the Forest Department.

6. Para 20 of the Report.- The large increase in expenditure under "Excise" (of 89 per cent as against 61 in Madras) has already attracted attention, and is now being dealt with by the Retrenchment Committee; and it is expected that their recommendations will

result in an appreciable reduction of the expenditure of the Department.

Para 21 of the Report.- A reference has been made to the Excise Commissioner with reference to the suggestion that the "cartage of liquor" may be included in the price of liquor an realised from the licensees, and the matter will be considered on receipt of his reply.

7. Para 25 of the Report.- The necessary measures for checking the retrogressive tendency of the Stamp revenue, which is due chiefly to the want of efficient supervision, are under consideration; and orders will issue shortly directing the constitution of a separate Stamp Department, with a Commissioner of Stamps, to supervise the proper administration of the Stamp revenue and Stamp Laws.

8. Paras 27,28 & 29 of the Report.- The possibilities of increasing the revenue from "Registration" and reducing the expenditure under the same head have been carefully considered; and as a result, orders have already been issued providing, among other things, for a revision of the fees for searches, calculated to yield an increased revenue of Rs.8,000 to Government, and for a curtailment of the cost of the Registration Department by over Rs. 8,000 per annum. Vide Govt order No.1343-53 Regis: 11-06-1906 dt the 19th November

9. Para 31 of the Report.- The proposal that the interest on amounts spent on the Cauveri Power Scheme should be credited to ordinary revenues

by debit to the Revenue account of the Cauveri Power Scheme, is purely an account matter, which the Comptroller may himself deal with; and no orders are ~~therefore~~ required thereon.

10. Paras 34 and 67 of the Report.- With reference to his statement that, as compared with similar Provinces in British India, the administrative machinery in Mysore is very elaborate, the Comptroller has admitted that this must be so from the nature of the case Mysore being a separate Native State with a complete and self-contained machinery for its administration ~~administration~~ and that his object was not to question this but merely to draw attention to the fact. Vide also sub-para (2) of para 67 of his Review.

11. Para 35 of the Review.- The suggestion that Stationery and Printing should be shown as a separate head in the accounts has been given effect to.

12. Para 35 of the Review.- Effect has also been given to the suggestion that tour charges should not been shown under "Miscellaneous" but under "General Administration."

13. Para 36 of the Review.- A reference will be made to the Chief Court, bringing to its notice the Comptroller's remarks with regard to the shrinkage in the receipts under "Law and Justice" and to their being proportionately smaller in Mysore than

to be Rs.180 per 1000 of the population.

18. Para 46 of the Review.- The expenditure on Education in Mysore will similarly be scrutinised by the Retrenchment Committee.

19. Para 47 of the Review.- It is stated ~~in the Review~~ that in Mysore the Local and Municipal bodies do not bear their proper share of education charges. This is no doubt because Local and Municipal ~~bodies~~ Boards here are poorer than elsewhere, and cannot ~~bear~~ undertake a larger share of the cost without affecting their efficiency in other respects.

20. Para 49 of the Review.- The Comptroller points out that there is a tendency to sanction under "Muzrai", expenditure which is really not on bona fide public service, that the distinction between public and quasi public or private object is not understood, and that it is of the utmost importance that the principle laid down in clause 11 of Article 283 of the Civil Account Code, should be strictly followed. The Govt. quite agree with the Comptroller, whose remarks are noted.

21. Paras 50 and 51 of the Review.- The criticism that the expenditure under Medical has increased in the decade by 100 per cent, and that charges for medical aid and sanitation which should be met from local taxation are met from General Revenues, will be

considered by the Retrenchment Committee. The comparative poverty of local bodies in Mysore should also be borne in mind.

22. Para 52 of the Review.- The suggestion that a fixed share of the expenditure of the Geological Department may be treated as paid on the collection of ~~the~~ Mining revenue, is a matter of accounts, and ~~will~~ may be given effect to. Seventy-five per cent of the cost of the Department may be debi ed to Mining revenue and the rest to General Revenues.

23. Para 52 of the Review.- It is true that the expenditure in the epartment of Agricultural Chemistry heavy; ~~and~~ but paradoxical though it ay appear, the only way of getting full value out of the Department appears to be ~~is~~ to spend more money on it ~~in the way of appointing a Director of Agriculture~~ directions calculated to supplement ~~and~~ in other ~~ways~~, and thus make it more useful than it has hitherto been. The matter will receive consideration.

24. Paras 57 to 60 of the Review.- It is true as a general statement that expenditure on public service which should be recovered from Municipalities, ~~appears~~ charges not ordinarily administered as public service ought to appear under Miscellaneous. But Government is committed to giving grants to the Mysore City Improvement Trust Board for some years to come, and in the present state of the finances of Municipal Boards, contributions have

necessarily to be given to them, especially to the premier Municipalities of Bangalore and Mysore.

The Comptroller's remarks in para 104 show that he realises that they as bona fide public expenditure will be restricted as far as possible, ~~but they cannot be~~ altogether avoided in a Native State.

25. Para 63 of the Review.

With regard to the suggestion that the Cauveri Power Scheme account should be kept on commercial principles by charging on the expenditure side the interest on capital outlay, a proportionate share of the Secretariat and Account office establishments and also the preliminary expenses, the cost of printing, etc., the Government observe that this is an account question and may be settled ~~between~~ by the Comptroller in consultation with ~~and~~ the Department concerned.

26. Paras 42 & 66 of the Review.

It is unnecessary and inexpedient to ear-mark the Mining Revenue as proposed by the Comptroller in para 42 of his ~~remarks~~ review. ~~It is sufficient to~~ Treat the matter, however, as a question of the form of accounts, ~~and to arrange for~~ there is no objection to the income and expenditure under ordinary and commercial services (including mines) being shown separately in the accounts. The Government approve accordingly of the suggestion that the ~~heading~~ "Mining Royalty and Leases" may be removed from the group of "Principal heads of Revenue" and

that all receipts and expenditure, including capital expenditure connected with the Mines may be shown in a separate group.

27. Para 67 of the Review.

The growth of revenue will be carefully watched, so that it may receive the attention that it deserves.

28. Paras 68 to 72 of the Review.

The Secretariat menial establishment was once before reduced. A further material reduction of this, as also a reduction of the menial establishment of other offices, is under the consideration of the Retrenchment Committee.

The Comptroller has explained that his remark about the clerical establishment in Mysore being on a liberal scale was only meant as a general observation and needs no particular action. It may, however, be added that applications for the entertainment of additional establishments are being carefully scrutinized, and are never sanctioned without the necessity being made out to the satisfaction of Government.

29. Paras 73 & 74 of the Review.

Of the three checks proposed by the Comptroller, the one relating to

a financial settlement will be discussed later on. As regards the provision of a strong and independent Finance Department, a matter on which there can be no two opinions this has been in a great meas attained in recent years since Mr. Nasu's appointment as Comptroller, and will be further promoted by the change in the position of the Comptroller under contemplation in pursuance of the present policy of Government to pay all proper respect to the views of the Financial Adviser on matters within his own province.

30. Para 75 of the Review.

An order explaining clearly the budget rules has lately been issued for the guidance of spending officers, and these rules are being strictly applied. Vide Government Order No. H. 2806-51 dated 23rd October 1906.

A reserve of two-thirds of the Savings Bank liability seems to Government unnecessarily high. About a t h i r d of

the deposits is, it is understood, gener-
-ally the proportion maintained by Banks.
Under recent altered conditions after the
imposition of limits, annual and aggre-
gate, to individual deposits ~~in the Gov-~~
~~ernment Savings Bank~~, a reserve of one-
-half seems ample provision for guaran-
teeing the repayment of the deposits in the
aggregate,
and this will accordingly be ~~provision-~~
~~ally~~ maintained for the present

32. Paras 88 to 91 of the Review.

There is next the question of the provision for famine insurance; with ~~regard~~ reference to which the Comptroller has expressed the opinion that a maximum reserve of 150 lakhs is necessary and that this should be accumulated by an annual saving of Rs.8 lakhs. The Government are ~~constrained to remark~~ of opinion that Mr. Basu has exaggerated not only the maximum amount required to combat a severe famine, but also the liability of the Mysore State to any such serious calamity. If the experience of the last twenty-five years is any guide, then it may be confidently stated that Mysore is much less liable to famine than other parts of India of equal extent, and that seasons which have brought severe distress or famine in their train in British India have passed off without entailing anything more than scarcity of a more or less severe type in Mysore.

Moreover, a famine in these days is very different from what it was in 1876 and 1877, and is more easily kept under control. Communications have been immensely improved, while the experience gained in that and subsequent famines has resulted in the formulation of a definite policy and of clear and detailed instructions to all officers of Government as to how each phase of distress is to be dealt with. There is absolutely no reason to suppose that a famine, even a severe one, would at the present time cost the State a crore of rupees. An examination of the financial reports during the 25 years since the Rendition has shown that the famine expenditure, direct and indirect, during all that period, has only aggregated 7½ lakhs, that the remissions of revenue (normal and otherwise) have amounted to 30 lakhs and agricultural loans (both ordinary and due to famine conditions) to under 10 lakhs, or that the State has had to provide in all for about 47½ lakhs only under increase of expenditure and remissions of revenue and loans. The bulk of the famine expenditure, moreover, has been on protective works, such as repairs of tanks, channels, roads, etc., while the greater portion of the loans must be regarded as recoverable. In these circumstances the Government consider that a maximum ~~however~~ minimum of 50 lakhs, to be accumulated by an annual saving

of 2 lakhs, is quite sufficient for purposes of famine insurance.

33. Para 92 of the Review.

As regards the form of investment of reserves, half of which is proposed to be invested in sterling securities and half in rupee securities, the Comptroller will be requested to submit a case in proper form for going up with to the Government of India and the Secretary of State.

34. Paras 93 to 103 of the Review.

Next as regards provision for Railway construction. The only projects which the Government have had under contemplation are (1) the Erode-Nanjangud line and (2) the Mysore-Hassan-Arsikere line, the total cost of both of which has been estimated at 171 lakhs. Of these lines, however, the second may be left out of account, as the raising of a loan, without which it cannot be undertaken, is understood to be a matter at present beset with difficulties. ~~And the~~

other line, the cost of the portion within Mysore limits is only about 21 lakhs, which, again, will only be required after the project is included in the Railway programme 3 or 4 years hence. The Government will have no difficulty in making this amount available

from the balances at their credit, which will have materially increased by that time, without resorting to a loan. In these circumstances, there appears to be no present necessity for providing a special annual reserve for Railway purposes. The point is, however, reserved for future consideration. It must also be added that, when any such schemes are undertaken, account will have to be taken of the expansion of revenue that any sound railway scheme will bring about to provide the wherewithal to meet interest and sinking fund payments, except perhaps in the initial stages of the undertaking.

35. Para 104 of the Review.

The question of a reserve for special charges has to be deferred in view of more pressing demands. But in any case a maximum provision of two lakhs per annum may be regarded as sufficient under this head.

36. Paras 76 to 85 and 106 to 111 of the Review.

The Government are disposed to accept the general principle of a financial settlement for future guidance. But the details of such a settlement and the term for which it should be tried in the first instance with a view to gaining practical experience of its operation, are matters which require careful consideration at the time of

framing the next year's Provincial budget. In the meantime the statement appended to this Order, in which it is attempted to work out a standard budget on the basis of present resources, may be taken as representing the broad features of a financial statement, so far as this can be forecast at present.

37. Para 115 of the Review.

The proposal in regard to the investment of a crore of rupees in private estates for the maintenance of the members of the Ruling Family is not a practicable one and does not require consideration.

38. Paras 54 & 117. of the Review.

The Comptroller observes that the pension rules in Mysore are very liberal and the pension charges consequently heavy, ~~and~~ that the improvements on the Government of India Pay, Leave and Pension Regulations in the direction of liberality made by the Mysore Government are apparently unnecessary; and that there are possibilities of effecting economies by making alterations in the Regulations suitable to the conditions of ~~the~~ service in Mysore. ~~Service~~. The question of revising the Mysore Service Regulations must be taken up as a whole. The Comptroller will be requested to draw up a note stating the lines on

which the existing Regulations may be altered. On receipt of this, the matter will be referred to a representative committee of Government officers.

25/1/1907

25.1.07

Let it be printed as this but do not distribute without my instructions.

To the Comptroller, Brunei.

File No. 280-4

Serial No. 56.

*Diary No. of letter replied to*_____

No Pol 72 & 9 19 2/07

General and Revenue Secretariat

( )

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Date of issue 19/2/07

Signed by H. S. Chandrasekhara Aiyar

To The First Assistant to the Hon'ble the Resident in Mysore

Sir,

With reference to para 3 of my letter No: Pol 390 dated the 14th November 1906 and in continuation of my letter No: Pol 609 dated the 21st January 1907, I am directed to forward herewith for the information of the Hon'ble the Resident a Copy of G. O. No: H 6050 dated the 6th February 1907 passing orders on the various important points raised in the Comptroller's "Review of the Progress of Revenue

Gen Fin 280-04-55

and Expenditure of Mysore
from 1894-95 to 1903-01

2 I am also to add
in reply to your letter No
640 dated the 5th February 07
that ~~no spare~~ the few printed Copies of
the Comptroller's Report ~~are~~ have been
~~available~~. ~~It~~ is being
reprinted and the Copies required
will be sent to you ~~as soon~~
~~as they are ready~~ When ready

I have &c

Secretary
15/3/07

List of enclosures

Copied by

Examined by

GPB—10,000—20-4-05.